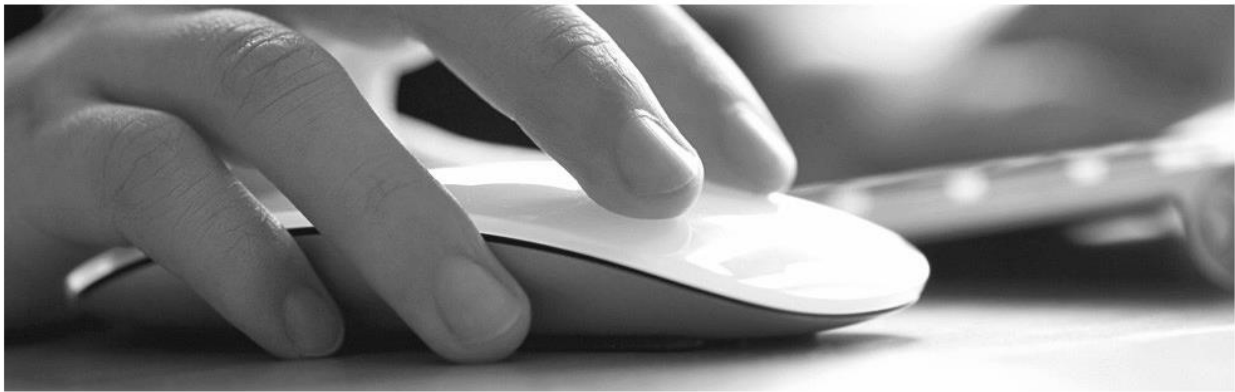




Internet Data Entry System (IDES) Instructions



**UNIFORM GUIDANCE
FY 2022**

December 2022

EXECUTIVE SUMMARY

The Office of Management and Budget (OMB) designated the Census Bureau as the National Clearinghouse (or Federal Audit Clearinghouse - FAC) for the receipt of Single Audit Reports from state and local governments (later to include nonprofit organizations). In this capacity, the Census Bureau serves as the central collection point and repository for audit reports prepared and submitted under provisions of the Single Audit Act of 1984 (amended in 1996), and Uniform Guidance. States, local governments, Indian Tribes or Tribal Organizations, institutions of higher education (IHEs), and nonprofit organizations that annually expend \$750,000 or more in federal awards must perform a Single Audit and complete Form SF-SAC for every fiscal period during which they meet the reporting dollar threshold. Collectively, these submissions permit Federal agency Inspectors General and grant administrators to monitor the use of over \$1.1 trillion annually. All data are available to the public through a data dissemination/query system at the Federal Audit Clearinghouse website.

The Digital Accountability and Transparency Act of 2014 (DATA Act) is a law that aims to make information on federal expenditures more easily accessible and transparent. It requires OMB to create common standards for U.S. federal spending data and to publish that data online.

This user manual details the first component of the FAC system, which is the Data Collection module. The central collection point for single audit reports is the Federal Audit Clearinghouse – Internet Data Entry System (IDES) website. This manual intends to provide general data entry and navigational guidance to users accessing the website.

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1.0 INTRODUCTION

This user manual contains essential information that will enable the user to make full use of the Internet Data Entry System (IDES). It includes an overview of the data collection system as well as detailed instructions on how to properly enter data and navigate the website.

To review the legal requirements and criteria for submitting Form SF-SAC, read the Office of Management and Budget Uniform Guidance, which is available on the Federal Audit Clearinghouse (FAC) Resources page (<https://facweb.census.gov/Resources.aspx>).

After reading this document, if you still have questions regarding data entry, site navigation, submission procedures, etc., please contact the FAC by emailing govs.fac.ides@census.gov or by calling 1-866-306-8779.

2.0 IMPORTANT NOTES

2.1 Alternative Compliance Examination Engagement (ACEE)

The US Department of the Treasury (“Treasury”) recognizes that many recipients of Coronavirus State and Local Fiscal Recovery Funds (“CSLFRF”) may newly be required to complete a Single Audit or a Program-Specific Audit pursuant to the Single Audit Act and its implementing regulations, 2 CFR Part 200, Subpart F, due to their receipt of an CSLFRF award which may lead to them expending \$750,000 or more during their fiscal year in Federal awards. The SLFRF Compliance Supplement describes an alternative approach for CSLFRF recipients that would otherwise not be required to undergo an audit pursuant to 2 CFR Part 200, Subpart F, if it was not for the expenditures of CSLFRF funds directly awarded by Treasury. This alternative approach is permitted by OMB as further described in the 2021 OMB Compliance Supplement, Part 8, Appendix VII - Other Audit Advisories. However, an CSLFRF recipient may still elect to undergo a Single Audit or a Program-Specific Audit under 2 CFR Part 200, Subpart F. For further information on the ACEE please visit the Federal Audit Clearinghouse (FAC) Resources page (<https://facweb.census.gov/Resources.aspx>).

Submissions to the FAC choosing to use the ACEE will submit a report that may not necessarily meet the same criteria required when submitting a Single Audit or Program-Specific Audit. As such, terms in this manual and within IDES, including but not limited to ‘audit report’, and ‘reporting package’ may be substituted with ‘ACEE report’.

2.2 New Report for Each Submission

A new report is required for each submission. Each report corresponds to one single audit submission for one fiscal period. At this time, the FAC does not support submissions that span multiple fiscal periods. For each fiscal period in which a submission is required, respondents must enter a single audit submission and complete a new Form SF-SAC.

2.3 Submission Process at a Glance

Here is a quick overview of the IDES process from start to finish:

- Create an account and sign in.

If you are new to submitting audits to the FAC, or have not done so since 2013, you must first create a new account to get started.

Features of the account-based system:

- E-mail-based account system
- Unique and Individual Passwords
- Lost or forgotten passwords reset by clicking the **Reset Password** link
- Identical privileges for both auditees and auditors to grant/deny user access to audit accounts for which they are an active user
- Complete Form SF-SAC online by selecting **Start (New Audit)**.

The auditee is responsible for the accurate and timely submission of this form. All fields, unless otherwise noted, require a response.
- Make updates to the Form, as necessary.
 - Check the form for errors - The IDES system provides a validation program that automatically checks Form SF-SAC for errors or inconsistencies. If there are errors, the system will specify the page on which the error(s) occurred and the corrective action needed. You can then return to that page to make the appropriate updates.
 - Continue to run the check for errors until the system indicates the data collection form has passed all of the edits.
- Finalize the information on Form SF-SAC.

After finalizing the form, you can make changes by unlocking it; however, unlocking the form will invalidate any auditee certification or auditor signatures completed to that point.
- View/Print the SEFA and Notes to the SEFA workbook.
- Upload the Single Audit.
- Certify the Reporting Package.
- Final Submission of the Reporting Package.

2.4 Form Navigation

You may exit the online form and re-enter it at any time. Make sure to save each page after entering information. In order to revisit the online form, you must log in at the main login page using your e-mail address and unique password.

To navigate among pages, use the buttons or tabs on each page. DO NOT use the **Back** button on the browser. Using the **Back** button on the browser will cause a “Website has expired” error to

occur.

2.5 Public Information, Available Without Log-in

The following information is publicly available on the IDES system without the need to log in with a unique user account and password:

- Frequently Asked Questions (FAQs) for filing a Single Audit with the FAC.
- Sample Forms SF-SAC, Instructions, templates, and user manuals.
- System Validator that tests the text-searchability of PDF audit reports prior to upload.
*This data is not saved or stored anywhere.
- Federal Agency Contacts (for Single Audit).
- FAC Contact Information.
- Links to Single Audit contacts, websites, supporting documents, and other resources.
- Important Announcements related to the FAC websites.
- Information About the Survey including its purpose, coverage, content, frequency, methods, products, and uses.
- Burden Statement and Survey Comments contact information.

3.0 ACCESSING THE SYSTEM

3.1 Creating a New Account

The following procedure applies to first time users (i.e., your e-mail address is not registered in the database). The system will prompt a new user to create an account when he/she first attempts to sign in. All new users to the system **MUST** create a new account. If you have already created an account, please skip to Section 3.2.

1. Click the **Create an Account** button, which is located in the First-Time Users box.



OMB Control Number: 0607-0518
Approval Expires: March 31, 2022

The Internet Data Entry System (IDES) is the place to submit the single audit reporting package, including form SF-SAC, to the Federal Audit Clearinghouse (FAC). Single audit submission is required under the Single Audit Act of 1984 (amended in 1996), OMB Circular A-133, and the Office of Management and Budget (OMB) Title 2 U.S. Code of Federal Regulations (CFR) Part 200, Uniform Administrative Requirements for Federal Awards (Uniform Guidance).

YOUR RESPONSE IS REQUIRED BY LAW. Title 31 United States Code (U.S.C.), Section 7501 et. seq., OMB Circular A-133, and 2 C.F.R. Part 200 authorize this collection. 31 U.S.C. 7502(h), Circular A-133 § 320(a), and 2 C.F.R. 200.512(d) require your response. The provisions set forth in 31 U.S.C. 7502(h) and 2 C.F.R. 200.512(g) require the information provided be made publicly available, and therefore not given confidential treatment, with the following exceptions: Circular A-133 § 320(b)(1) states that only the Form SF-SAC will be publicly available for fiscal periods beginning prior to December 26, 2014, and 2 C.F.R. 200.512(b)(2) states that Indian Tribes and Tribal Organizations are exempt from having their reporting package made publicly available.

This collection has been approved by the Office of Management and Budget (OMB). The eight-digit OMB approval number is 0607-0518 and appears at the upper right of this screen. Without this approval, we could not conduct this survey.

First-Time Users

To submit single audits using this system, you *must* have an account. To begin, click the **Create an Account** button below.



[Quick Reference Guide](#) | [Single Audit Process Illustration](#)

Returning Users

If you are a returning user, enter your User E-mail and User Password below.

User E-mail: (example: john.doe@census.gov)

User Password:

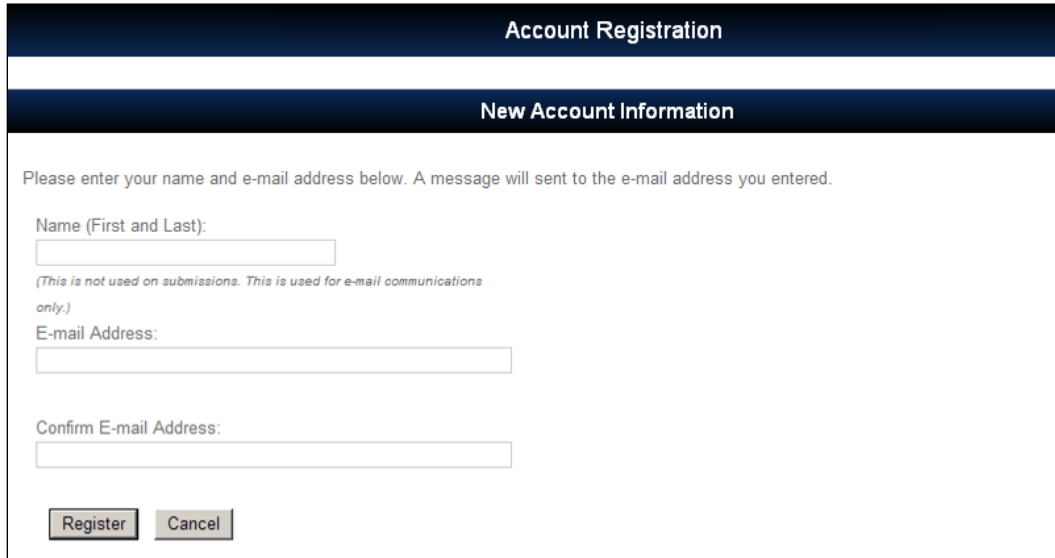
[Reset User Password](#)

WARNINGWARNING***WARNING***WARNING***WARNING***

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WARNINGWARNING***WARNING***WARNING***WARNING***

2. On the Account Registration page, enter your first and last name the way you want it to appear on the reports and e-mail messages generated by the FAC.



The screenshot shows a web form titled "Account Registration" with a sub-header "New Account Information". Below the header, a message states: "Please enter your name and e-mail address below. A message will sent to the e-mail address you entered." The form contains three input fields: "Name (First and Last):", "E-mail Address:", and "Confirm E-mail Address:". A small note in parentheses below the name field reads: "(This is not used on submissions. This is used for e-mail communications only.)". At the bottom of the form are two buttons: "Register" and "Cancel".

3. In the E-mail Address box, enter your primary e-mail address. The system uses this address not only to provide access, but also to send automatic e-mail messages regarding the progress of your submission.
4. In the Confirm E-mail Address box, enter the same e-mail address used in Step 3 and then click the **Register** button. To enforce user authentication and security, the E-mail Address and Confirm E-mail Address fields must be the same.
5. A message is auto-generated and sent to the e-mail address entered. You must use the link provided in the e-mail message to complete registration.



A message has been automatically generated and sent to the e-mail address you entered. Please use the link in the message to complete your registration.

6. If you do not receive this e-mail within 5 minutes follow the steps below:
 - Check your junk or spam folders
 - Contact your IT department to check your security settings
 - Send the FAC a test e-mail at govs.fac.ides@census.gov
 - Contact the FAC at 1-866-306-8779
7. Click on the **Registration** link within the e-mail message (it may be long and on several lines); it will take you to the Create My Password page.

Create My Password

Password Requirements:

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Passwords cannot exceed 25 non-blank characters
- Password must contain characters from each of the following four categories:
 - Upper-case characters (A-Z)
 - Lower-case characters (a-z)
 - Numbers (0-9)
 - Special Characters (!, @, #, \$, %, ^, &, *)

Account Information

E-mail Address:

New Password:

Confirm New Password:

8. In the New Password box, create a new password. To comply with security requirements, your password must:
 - Have at least 12 non-blank characters, but no more than 25 non-blank characters
 - Include characters from each of the following four categories:
 - English upper-case letters (A-Z)
 - English lower-case letters (a-z)
 - Numbers (0-9)
 - Special characters (!, @, #, \$, %, ^, &, *)
9. In the Confirm New Password box, enter the same password used in Step 8 (above) and then click the **Save Password** button. To enforce user authentication and security requirements, the New Password and Confirm New Password fields must be the same. After entering a valid password, the system will prompt you to return to the Login Page, where you will log in with your new password.

3.2 Logging in or Resetting Your Password

1. In the **Returning Users** box, log into the IDES site using your e-mail address and password.
2. If you do not know your password, click the **Reset User Password** link and follow the prompts to reset your password.



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First-Time Users

To submit single audits using this system, you *must* have an account. To begin, click the Create an Account button below.



[Quick Reference Guide](#)
[Single Audit Process Illustration](#)

Returning Users

If you are a returning user, enter your User E-mail and User Password below.

User E-mail: (example: john.doe@census.gov)

User Password:

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WARNINGWARNING***WARNING***WARNING***WARNING***

3.3 Starting a New Form

1. From the Account Home page, click the **Start (New Audit)** button to begin a new single audit submission.



NOTICE:
DISABLED BUTTONS INDICATE THERE ARE NO REPORTS AVAILABLE

| | |
|--|---|
| Continue/Certify (In-Progress Audits) | <p><u>Continue/Certify</u> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| View (Submitted Audits) | <p><u>View</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| Start (New Audit) | <p><u>Start</u> a new single audit submission.</p> <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| Revise (Submitted Audits) | <p><u>Revise</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

[Instructions and Documents](#)
[About the Survey](#)
[Burden Statement](#)
[FAQs](#)
[Resources](#)
[Federal Agency Contacts](#)

2. After selecting Start, the system displays the Submission Criteria Check page. The auditee must answer the questions accurately to determine whether they meet the submission criteria before advancing

Note: The eligibility requirements for opting to use the ACEE are listed below. Choosing to use the ACEE means ONLY CSLFRF awards will be accepted in IDES.

- a. The recipient's total CSLFRF award received directly from Treasury or received (through states) as a non-entitlement unit of local government is at or below \$10 million; and
- b. Other federal award funds the recipient expended (not including their CSLFRF award funds) are less than \$750,000 during the recipient's fiscal year.

Note: Please make sure to select the correct type of entity, as this will not only determine eligibility but will designate the type of entity the auditee is filing as. If you are unsure of the entity type, select Unknown. If the auditee meets all of the submission criteria, click the **Continue** button.

3. After selecting **Continue**, the system displays the Auditee Information page. Enter the Auditee Employer Identification Number (EIN) and Confirm the Auditee EIN.

Auditee Information

[\[Back to Account Home \]](#)

This page will allow you to create a new single audit submission. Each Report ID corresponds to one single audit submission. You must start a new report for each fiscal period.

- Review the year. Once this submission is created it *cannot* be changed.
- Review the fiscal period start date. Submissions with a fiscal period start date **on or after** December 26, 2014 are subject to *Uniform Guidance*. Submissions with a fiscal period start date **before** December 26, 2014 are subject to *OMB Circular A-133*. Once this submission is created it *cannot* be changed.
- The correct EIN is mandatory. Please verify the EIN.
- Valid audit years 2011–2019
- A submission may be started at any time, but Form SF-SAC cannot be finalized until the Fiscal Period has ended.

Auditee Employer Identification Number (EIN)
 -

Confirm Auditee Employer Identification Number (EIN)
 -

[Validate EIN](#)
[Edit EIN](#)

Auditee Name

Auditee Fiscal Period start date for this submission
 MM/DD/YYYY

Auditee Fiscal Period end date for this submission
 MM/DD/YYYY

4. Once the Auditee EIN is entered in both fields, select **Validate EIN**.
5. The IDES system will perform a database search for the EIN entered.
- If the FAC has record of a submission from a previous year that matches the EIN entered, it will display the information from the previous submission(s) in a pop-up window. If you see the name of the entity that you are filing for, click **Select** next to the correct Auditee name. Then click **OK** and the system will auto-fill the Auditee Name.

Note: If the entity you are filing for does not appear in the pop-up, select **Enter a different name manually**. Then click **OK** to manually enter your Auditee Name.

From the list below, select the Auditee Name that you would like to continue your submission with.

The EIN you entered: 111111111

Auditee name(s) identified based on the EIN you entered:

| EIN | Auditee Name | City | State | Select |
|-----------|--------------|------|-------|----------------------------------|
| 111111111 | TEST | TEST | TT | <input checked="" type="radio"/> |
| 111111111 | TEST | TEST | TT | <input type="radio"/> |

☐ Enter a different name manually

Once a selection is made above, the "OK" button will become active.

- If the Auditee EIN does not match any previous submissions, please double-check the EIN you entered, and then select **OK** in the pop-up window to save the

information.

Federal Audit Clearinghouse
Internet Data Entry System

[Sign Out](#)

Auditee Information

[\[Back to Account Home \]](#)

This page will allow you to create a new submission for each fiscal period.

- Review the year. Once this submission is created, the year cannot be changed.
- Review the fiscal period start date on or after December 26, 2014. Submissions with a start date before December 26, 2014 are subject to review and may not be finalized until the Fiscal Period Review is complete.
- The correct EIN is mandatory. Please review the EIN before continuing.
- Valid audit years 2011–2019
- A submission may be started at any time, but it must be finalized by the end of the Fiscal Period.

No Match Found

The Auditee EIN that you entered was not found on a previous submission in our database. Please review the EIN before continuing.

The EIN you entered: **11-1111111**

If the information above is correct, click "OK" to save the information. Otherwise, click "Back" to edit the information.

OK Back

Auditee Fiscal Period end date for this submission
MM/DD/YYYY

[Continue](#)

If you need assistance, please [contact us](#).

Note: If the EIN has been entered incorrectly, select Edit EIN to make changes.

- After validating the EIN, enter the Auditee Name (if not auto-populated in Step 5). Then enter the fiscal period start and end dates for the submission. All fields are required. This information will auto-populate to Page 1 (General Information) of Form SF-SAC.

Note: If you enter an EIN that is already in use by a previous report **for the same fiscal period**, a Duplicate Report screen will appear. Please read the instructions and click the appropriate link to take the next step.

Duplicate Report

[\[Back to Account Home \]](#)

WARNING: The EIN you entered is already in use for this audit year.

- New submission:* If you wish to continue a new submission, click [here](#). (Some EINs are shared by multiple auditees)
- In-Progress submission:* If you have access to one of the submissions below, click [here](#) to **CONTINUE** that submission.
- Revise submission:* If you have access to one of the submissions below, select [here](#) to **REVISE** that submission.

| Report ID | Audit Year | EIN | Auditee Name |
|-----------|------------|-----------|--------------|
| 637546 | 2015 | 211111111 | NAME |
| | | | |

7. After completing the Auditee Information page and selecting **Continue**, the system generates a pop-up window confirming whether the report will be submitted under OMB Circular A-133 (fiscal period start dates before December 26, 2014) or Uniform Guidance (fiscal period start dates on or after December 26, 2014). Once you confirm that you are submitting under the correct form, the system displays the Submission Access page.
8. The Submission Access page allows you to enter the email addresses of anyone who needs access to the submission. **Please ensure that you enter your own email address on this page so that you will be able to view/edit the submission.** Anyone entered on this page will receive e-mail communications and have access to the submission; they will not be listed as contact individuals on the Form SF-SAC. The Auditee Certifying Official and the Auditor Certifying Official's e-mail addresses are **REQUIRED**. Entering additional e-mail addresses is encouraged but not required. Click the **Continue** button to advance to the Report Home page once the required fields are complete.

Submission Access

[\[Back to Account Home \]](#)

In the section below, list anyone who needs access to the submission. You can make changes later by using the **Account Tools** option on the *Account Home* page.

Note: The names entered are not used on the submission. They are used for e-mail communications only.

Auditee Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditee]*

Name: * E-mail: * Confirm E-mail: *

Auditee Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

Auditor Certifying Official: *[This individual will electronically certify (sign) the single audit submission on behalf of the auditing firm]*

Name: * E-mail: * Confirm E-mail: *

Auditor Contact: *[These individuals will have access to the single audit submission, but will not have the ability to certify the submission]*

Name: E-mail: Confirm E-mail:

[Add More](#)

* = Required Field

Continue

9. On the Report Home page, click the **STEP 1. Enter and Finalize Form SF-SAC** button to open the General Info portion of the form.

Federal Audit Clearinghouse
 Internet Data Entry System
 Sign Out

Report Home

[\[Back to Account Home \]](#)

NAME, 2015 Type of Entity: Non-profit ([Edit/Update](#)) Report ID: 637546 Version: 1 Form Type: Uniform Guidance

- ☒ **Audit Form**
- ☒ **Audit Report (PDF)**
- ☒ **Report Access**
- Activate/Deactivate Report User
- Update User Role
- Add User
- ☒ **Help**

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|---|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | | |
| STEP 2. Upload and Finalize Audit Report | | | |
| STEP 3a. Auditee Certification | | | |
| STEP 3b. Auditor Certification | | | |
| STEP 4. Submit to FAC for Processing | | | |

4.0 FILLING OUT THE FORM

Both the auditee and auditor should cooperate in filling out the Form SF-SAC. It is important for both parties to be aware of the data entered on the form and to communicate openly about which portion of the report they are responsible for completing.

Apply the following guidance to ensure proper completion of Form SF-SAC:

- For audit-related questions, please contact either the Federal awarding agency or the auditee's Federal cognizant or oversight agency. The Federal cognizant agency contact list is located on the FAC website's reference page.
- Every form field or item must have a response unless otherwise indicated as an item that is not required.
- Use your keyboard's Tab key, mouse, and buttons to navigate from question to question and page to page.
- Perform a validation check on your data. See Section 4.9 for instructions on how to check the data and correct any errors.
- All data **MUST BE SAVED** before proceeding to the next page.
- If you selected the wrong entity type on the Submission Criteria Check page (Section 3.3, Step 2) and need to change it, open the affected submission by selecting it from your list of in-progress audits from the Continue/Certify menu. Select the **Edit/Update** link next to **Type of Entity** in the banner at the top of the Report Home page. **Please note that changing your entity type will undo any previously completed certifications.**
- Refer to Appendix II of this document for a list of acronyms and abbreviations.

DO NOT FORGET TO CLICK THE SAVE BUTTON WHEN LEAVING ANY PAGE!

4.1 General Info Tab

Item 1 – Fiscal Period Dates

Fiscal Period Start Date for this Submission:


The first day of the fiscal period covered by the audit is auto-populated with the date you entered on the Auditee Information screen (Section 3.3, Step 3). You may change the month and day but not the year. If the wrong year was entered, you must start a new submission.

Fiscal Period End Date for this Submission:

The last day of the fiscal period covered by the audit is auto-populated with the date you entered on the Auditee Information screen (Section 3.3, Step 3). You may change the month and day but not the year. If the wrong year was entered, you must start a new submission.

PART I: GENERAL INFORMATION**1. Fiscal Period Dates**

Fiscal Period Start Date: 01/01 /2018 (MM/DD/YYYY)

Fiscal Period End Date: 01/01 /2019 (MM/DD/YYYY) **Item 2 – Type of Uniform Guidance Audit:**

Select the type of audit report. 2 CFR 200.501 of the Uniform Guidance requires non-Federal entities that expend \$750,000 or more in Federal awards during a fiscal period to have a single audit conducted, except when they elect to have a program-specific audit conducted (2 CFR 200.507). Non-Federal entities that began their submission opting to use the ACEE will have the type of audit report automatically selected for them as ‘Alternative Compliance Examination Engagement’ and cannot modify that selection.

| Report ID: 637529 Version: 1 Form Type: Uniform Guidance |
|---|
| 2. Type of Uniform Guidance Audit <input checked="" type="radio"/> Single Audit <input type="radio"/> Program-Specific Audit |

Alternative Compliance Examination Engagement

| Report ID: 893299 Version: 1 Form Type: Uniform Guidance |
|--|
| 2. Type of Uniform Guidance Audit <input type="radio"/> Single Audit <input type="radio"/> Program-Specific Audit <input checked="" type="radio"/> Alternative Compliance Engagement |

Item 3 – Audit Period Covered:

Select which period applies. Annual audits cover 12 months and biennial audits cover 24 months. If the audit period covered is neither annual nor biennial, select **Other** and enter the number of months covered (excluding 12 and 24) in the space provided. If **Other** is selected, the number of months is required, and must be entered as a two-digit number (e.g., for three months enter ‘03’).

| |
|---|
| 3. Audit Period Covered <input type="radio"/> Annual <input type="radio"/> Biennial <input type="radio"/> Other <input type="text"/> Months |
|---|

Item 4 – Auditee Identification Numbers:**(a) Auditee Employer Identification Number (EIN)**

The auditee's EIN, the nine-digit taxpayer identification number assigned by the Internal Revenue Service (IRS), is auto-populated with the number that was entered on the Auditee Information screen (Section 3.3, Step 3). **You must check the checkbox next to the field to indicate that the EIN is not a Social Security Number.**

Note: If the Auditee EIN or Auditee Name is changed when saving the General Information, you will receive a pop-up asking you to confirm the entries, similar to the pop-up you received on the Auditee Information screen (Section 3.3, Step 3).

(b) Are multiple EINs covered in this report?

Select **Yes** or **No** to indicate if the IRS assigned more than one EIN, which the auditee (or components of an auditee) cover in this audit (e.g., a statewide audit covers many departments, each of which may have their own EINs).

If Yes, list the additional EINs for all entities covered by the audit on the Additional EINs tab (Section 4.8.1). Save your data before navigating to a new page.

(d) Auditee Data Universal Numbering System (DUNS) Number

The DUNS number is a unique nine-digit identification sequence assigned by Dun & Bradstreet (D&B). A DUNS number is required when applying for a Federal grant on Grants.gov or any other application method. The DUNS number is requested but not required for the Form SF-SAC submission.

d. Auditee Data Universal Numbering System (DUNS) Number

To receive a DUNS number, visit the D&B DUNS Request Service website (<http://fedgov.dnb.com/webform>) or call the D&B DUNS registration hotline at 866-705-5711.

(e) Are multiple DUNS covered in this report?

Select **Yes** or **No** to indicate if a component entity (e.g., state agency, sub-entity) expending Federal awards is covered in this audit report.

e. Are multiple DUNS covered in this report? ☐ Yes ☒ No
f. If yes, complete *Additional DUNS* page

If Yes, list the additional DUNS numbers on the Additional DUNS tab (Section 4.8.2). Save your data before navigating to a new page.

Submission Form - General Info

[\[Back to Report Home\]](#)

| | | | | | | | | | |
|----------|----------------|------------------------|------------|----------------|---------------|----------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Additional DUNS | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Secondary Auditors | Finalize |
|----------|----------------|------------------------|------------|----------------|---------------|----------|-----------------|--------------------|----------|

All fields are required unless indicated otherwise.

(g) Auditee Unique Entity Identifier (UEI)

The UEI number is a unique 12-character alpha-numeric value assigned by SAM.gov.

4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN)
 ☒ By checking this box, I verify that the Auditee EIN is **NOT** a Social Security Number.

b. Are multiple EINs covered in this report? ☐ Yes ☒ No
 c. If yes, complete *Additional EINs* page

d. Auditee Data Universal Numbering System (DUNS) Number

e. Are multiple DUNS covered in this report? ☐ Yes ☒ No
 f. If yes, complete *Additional DUNS* page

g. Unique Entity Identifier (UEI)


h. Are multiple UEIs covered in this report? ☒ Yes ☐ No
 i. If Yes, complete *Additional UEI* page

To receive a UEI number, visit the SAM.gov website (<https://sam.gov/content/duns-uei>).

(h) Are multiple UEIs covered in this report?

Select **Yes** or **No** to indicate if a component entity (e.g., state agency, sub-entity) expending Federal awards is covered in this audit report.


4. Auditee Identification Numbers

a. Auditee Employer Identification Number (EIN)
98 7654321 ☒ By checking this box, I verify that the Auditee EIN is **NOT** a Social Security Number. 

b. Are multiple EINs covered in this report? ☐ Yes ☒ No
c. If yes, complete *Additional EINs* page

d. Auditee Data Universal Numbering System (DUNS) Number

e. Are multiple DUNS covered in this report? ☐ Yes ☒ No
f. If yes, complete *Additional DUNS* page

g. Unique Entity Identifier (UEI)
USER001001 

h. Are multiple UEIs covered in this report? ☒ Yes ☐ No
i. If Yes, complete *Additional UEI* page

If Yes, list the additional UEI numbers on the Additional UEI tab (Section 4.8.23). Save your data before navigating to a new page.

Submission Form - General Info

[\[Back to Report Home \]](#)

| | | | | | | | | | |
|----------|----------------|----------------|---------------|----------|-----------------|-----------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Additional UEIs | Secondary Auditors | Finalize |
|----------|----------------|----------------|---------------|----------|-----------------|-----------------|-----------------|--------------------|----------|

All fields are required unless indicated otherwise.


Item 5 – Auditee Information:

Enter the auditee contact information, according to 2 CFR 200.511.

| |
|--|
| 5. Auditee Information |
| a. Auditee Name |
| <input type="text"/> |
| b. Auditee Address (Number and Street) |
| <input type="text"/> |
| Auditee City |
| <input type="text"/> |
| Auditee State |
| <input type="text" value="v"/> |
| Auditee ZIP Code |
| <input type="text"/> - <input type="text"/> |
| c. Auditee Contact Name |
| Name |
| <input type="text"/> |
| Auditee Contact Title |
| <input type="text"/> |
| d. Auditee Contact Telephone |
| (<input type="text"/>) <input type="text"/> - <input type="text"/> |
| f. Auditee Contact E-mail |
| <input type="text" value="v"/> |

Item 6 – Primary Auditor Information

Enter the name, Employer Identification Number (EIN), and contact information of the primary auditor who conducted the audit in accordance with the Uniform Guidance. Auditors must **not** use any Social Security Numbers as their EIN. The auditor name may represent a sole practitioner, certified public accounting firm, state auditor, etc. When multiple audit organizations conduct the audit work, only the primary auditor shall provide his/her information in Item 6. **You must check the checkbox next to the field to indicate that the EIN is not a Social Security Number.**

| | |
|---|----------------------|
| 6. Primary Auditor Information | |
| a. Audit Firm/Organization Name | |
| <input type="text"/> | |
| b. Audit Firm/Organization EIN | |
| <input type="checkbox"/> | <input type="text"/> |
| <input type="checkbox"/> By checking this box, I verify that the Auditor EIN is NOT a Social Security Number.  | |
| c. Audit Firm/Organization Address | |
| Audit Firm/Organization Country | |
| <input type="text" value="US"/> | |
| Audit Firm/Organization Address | |
| <input type="text"/> | |
| Audit Firm/Organization City | |
| <input type="text"/> | |
| Audit Firm/Organization State | |
| <input type="text"/> | |
| Audit Firm/Organization ZIP Code | |
| <input type="text"/> - <input type="text"/> | |
| d. Primary Auditor Contact | |
| Primary Auditor Contact Name | |
| <input type="text"/> | |
| Primary Auditor Contact Title | |
| <input type="text"/> | |
| e. Primary Auditor Contact Telephone | |
| <input type="text"/> () <input type="text"/> - <input type="text"/> | |
| f. Primary Auditor Contact E-mail | |
| <input type="text"/> | |

Note: If the Audit Firm/Organization Address is outside of the U.S., select “Non-US” from the Country dropdown and enter the international address in the textbox provided.

| | |
|---|--|
| c. Audit Firm/Organization Address | |
| Audit Firm/Organization Country | |
| <input type="text" value="Non-US"/> | |
| Enter International Audit Firm/Organization Address | |
| <input type="text"/> | |

(g) – Was a secondary auditor used? (optional to have secondary auditors)

Select **Yes** or **No** to indicate whether multiple auditors contributed to the audit.

7. Was a secondary auditor used?

☐ Yes ☐ No (If "Yes", complete *Secondary Auditors* page)

If Yes, list the contact information for up to twelve auditors under the Secondary Auditors tab (Section 4.8.4). Save your data before navigating to a new page.

Submission Form - General Info

[\[Back to Report Home \]](#)

Gen Info Federal Awards Notes to SEFA Audit Info Award Findings Findings Text CAP Text Additional EINs Additional DUNS **Secondary Auditors** Finalize

All fields are required unless indicated otherwise.

NOTE: Only the primary auditor will electronically sign the auditor statement.

4.2 Federal Awards Tab

In the same order as shown in the Schedule of Expenditures of Federal Awards in the reporting package, list each program for which Federal awards were expended. There are two ways to enter Federal awards: 1) manual entry - entering awards one at a time, or 2) upload a spreadsheet - adding multiple awards at a time.

Note: The IDES system allows all respondents to enter the Federal awards prior to the end of their fiscal period and the audit work being conducted. Once this information is entered, users may generate a customizable SEFA from the IDES to include in their reporting package.

Gen Info **Federal Awards** Notes to SEFA Audit Info Award Findings Findings Text CAP Text Additional EINs Additional DUNS Secondary Auditors Finalize

PART II. FEDERAL AWARDS Report ID: 693414 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time **Option 2: Add multiple federal awards using worksheet**

1. Click Enter Federal Award button.

1. Download Worksheet by clicking the Download Federal Awards Worksheet button.
2. Complete Worksheet and save on your computer.
3. Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Enter Federal Award Download Federal Awards Worksheet Upload Federal Awards Worksheet

4.2.1 Adding Federal Awards One at a Time

List individual programs in each row. Follow this procedure for manually entering one Federal award at a time:

1. Click the **Enter Federal Award** button.

Gen Info Federal Awards Notes to SEFA Audit i

PART II. FEDERAL AWARDS

Option 1: Enter federal awards one at a time

1. Click Enter Federal Award button.

Enter Federal Award

2. Select the Federal Agency Prefix for the CFDA number from the drop-down menu. See Appendix I of this document for the Federal Agency Two-Digit Prefix List.

Note: If the type of audit is the ACEE then the only award permitted is 21.027 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). As a result, the **ONLY** Federal Agency Prefix available is 21.

Federal Award Details Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Federal Program -----

Federal Agency Prefix¹

CFDA Three Digit Extension²

Additional Award Identification³

Federal Program Name⁴

3. Enter the CFDA Three Digit Extension for the CFDA number.

Note: If the type of audit is the ACEE then the only award permitted is 21.027 – Coronavirus State and Local Fiscal Recovery Funds (CSLFRF). As a result, the **ONLY** CFDA Three Digit Extension available is 027.

Federal Award Details Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Federal Program -----

Federal Agency Prefix¹

CFDA Three Digit Extension²

Additional Award Identification³

Federal Program Name⁴

If the CFDA Three Digit extension is unknown, enter a U followed by a two-digit number (e.g., U01, U02, etc.) in the CFDA Extension field to identify one or more Federal award lines that form the program. This will allow the IDES to automatically calculate the Federal Program Total and Cluster Total (Part II, Item 1(g) and 1(h)). For more information on Federal program determination when a CFDA extension is unknown, see 2 CFR 200.42(b).

If the Federal program is part of the Research and Development (R&D) cluster and the CFDA extension is unknown, enter **RD** in the CFDA Three Digit Extension field.

4. Additional Award Identification is a required field if the CFDA Three Digit Extension is unknown. Otherwise, if a valid CFDA Extension has been entered, this field is optional. Enter data used to identify the award other than the CFDA number (e.g., program year, contract number, etc.).

Federal Award Details Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Federal Program -----

Federal Agency Prefix¹

CFDA Three Digit Extension² Additional Award Identification³

Federal Program Name⁴

5. Enter the Federal Program Name as shown in the CFDA. If a valid Federal Agency Prefix and CFDA Three Digit Extension combination is entered, the system will automatically provide the Federal Program Name listed in the CFDA for the CFDA number.

Federal Award Details Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Federal Program -----

Federal Agency Prefix¹

CFDA Three Digit Extension² Additional Award Identification³

Federal Program Name⁴

6. Enter the Amount Expended. Use whole dollars (no commas, decimals or letters).

Award Information -----

Amount Expended

Cluster Name⁵

Enter State Cluster Name

Enter other Cluster Name

7. Enter the Cluster Name if the award is part of a cluster of programs. Select **N/A** for no cluster. If **State Cluster** is selected, enter the name of the State Cluster in the State Cluster Name field provided. If **Other Cluster** is selected, enter the name of the cluster in the Other Cluster Name field provided.

Award Information -----

Amount Expended

Cluster Name⁵

Enter State Cluster Name

Enter other Cluster Name

8. If State Cluster, enter State Cluster Name.

Award Information

Amount Expended

Cluster Name^s

Enter State Cluster Name

Enter other Cluster Name

9. If Other Cluster, enter Other Cluster Name.

Award Information

Amount Expended

Cluster Name^s

Enter State Cluster Name

Enter other Cluster Name

10. Loan/Loan Guarantee (Y/N): select **Y** or **N** to indicate whether the program is a Federal loan or a Federal loan guarantee.
11. If Yes, enter the loan or loan guarantee (loan) balance outstanding at the end of the audit period for loan programs. The loan balance outstanding at the end of the audit period is the amount disclosed in the footnotes to the SEFA as required by 2 CFR 200.510 (b)(5).
12. Direct Award (Y/N): select **Y** or **N** to indicate if the award was received directly from a Federal awarding agency.
13. Federal Award Passed Through to Subrecipients (Y/N): select **Y** or **N** to indicate if funds were passed through to any subrecipients for the Federal program.
14. If the Federal award was passed through to a subrecipient(s), enter the amount passed through as required by 2 CFR 200.510(b)(4). If multiple lines are entered for a Federal program, then the amount passed through to the subrecipient(s) should only be the amount relevant to that specific line on the collection form.
15. Major Program (Y/N): select **Y** or **N** to indicate if the Federal program is a major program, as defined in 2 CFR 200.518.
16. If the Federal Award is a Major Program, select the type of audit report from the drop down menu. U = Unmodified opinion, Q = Qualified opinion, A = Adverse opinion, or D = Disclaimer of opinion.
17. Enter the number of audit findings for the Federal award. If there are no findings, enter the number zero.

| Loan/Loan Guarantees | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award | Federal Award Passed Through to Subrecipients | If Yes (Federal Award Passed Through to Subrecipients), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|----------------------|--|----------------------|---|--|----------------------|--|--------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

18. If the award is not a Direct Award, enter the name of the pass-through entity and the identifying number assigned by the pass-through entity. If there is not an identifying number assigned by the pass-through entity, enter **N/A** in this field. Click **Add** to save the pass-through entity name and ID. You may enter up to 10 pass-through entity names and IDs for a single award.

Note: if an indirect award has multiple pass-through entities, these should each be entered on separate award lines with the specific amount expended from that pass-through entity.

| If No (Direct Award): | Name of Pass-through Entity <input type="text"/> | Identifying Number Assigned by the Pass-through Entity, if Assigned ⁷ <input type="text"/> | <input type="button" value="Add"/> |
|-----------------------------|---|--|------------------------------------|
| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned | | |
| | | | |

Use the **Delete** button (at the end of the row) to remove pass-through entity names and IDs as necessary.

| If No (Direct Award): | Name of Pass-through Entity <input type="text"/> | Identifying Number Assigned by the Pass-through Entity, if Assigned ⁷ <input type="text"/> | <input type="button" value="Add"/> |
|-----------------------------|---|--|---------------------------------------|
| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned | | |
| Entity 1 | N/A | | <input type="button" value="Delete"/> |
| Entity 2 | 101 | | <input type="button" value="Delete"/> |
| Entity 3 | N/A | | <input type="button" value="Delete"/> |
| Entity 4 | 100 | | <input type="button" value="Delete"/> |

19. Federal Program Total will be auto-generated. The total Federal awards expended for each individual Federal program will be calculated as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same Federal Agency Prefix and CFDA Three Digit Extension.

20. Cluster Total will be auto-generated. The total Federal awards expended for each cluster of programs will be calculated as required by 2 CFR 200.510(b)(3) by summing the amount expended for all line items with the same Cluster Name.

21. Verify that all information entered on the page is correct and click the **Save** button.

Enter State Cluster Name Enter other Cluster Name

| Loan/Loan Guarantee (Loan) | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award (DA) | Federal Award Passed Through to Subrecipients | If Yes (Passed Through), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|----------------------------|--|----------------------|---|---|----------------------|--|--------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

If No (Direct Award): Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned |
|-----------------------------|---|
| <input type="text"/> | <input type="text"/> |

¹ See Appendix I of instructions for valid Federal Agency two-digit prefixes.² Three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If the extension is unknown, see instructions.

22. Click the **Add Another Award** button to enter another award. If you are finished entering data on this page, select the **Back to Federal Awards** link to return to the Federal Awards page.

Enter State Cluster Name Enter other Cluster Name

| Loan/Loan Guarantee (Loan) | If yes (Loan), End of Audit Period Loan Balance ⁶ | Direct Award (DA) | Federal Award Passed Through to Subrecipients | If Yes (Passed Through), Amount Passed Through to Subrecipients | Major Program (MP) | If Yes (MP), Type of Audit Report ⁸ | Number of Audit Findings |
|----------------------------|--|----------------------|---|---|----------------------|--|--------------------------|
| <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> | <input type="text"/> |

If No (Direct Award): Name of Pass-through Entity Identifying Number Assigned by the Pass-through Entity, if Assigned⁷

| Name of Pass-through Entity | Identifying Number Assigned by Pass-through Entity, if Assigned |
|-----------------------------|---|
| <input type="text"/> | <input type="text"/> |

¹ See Appendix I of instructions for valid Federal Agency two-digit prefixes.² Three digit CFDA extensions listed in the Catalog of Federal Domestic Assistance (CFDA). If the extension is unknown, see instructions.

4.2.2 Adding Multiple Federal Awards Using a Worksheet

Respondents with any number of program lines can choose to upload Federal Award data. Entities that have more than 80 lines are required to use the upload feature.

The FAC has provided a worksheet to assist you in uploading data into Form SF-SAC. The worksheet contains all of the necessary header information, edit checks and appropriate drop-down answers.

(Field sizes for the Federal Awards worksheet)

| Column Name | Character Maximum |
|--|-------------------|
| Federal Agency Prefix | 2 |
| CFDA Three Digit Extension | 3 |
| Additional Award Identification | 50 |
| Federal Program Name | 300 |
| Amount Expended | 12 |
| Cluster Name | 75 |
| State Cluster Name | 75 |
| Other Cluster Name | 75 |
| Federal Program Total | 12 |
| Cluster Total | 12 |
| Loan/Loan Guarantee | 1 |
| End of Audit Period Outstanding Loan Balance | 12 |
| Direct Award | 1 |
| Name of Pass-through Entity | 70/name |
| Identifying Number Assigned by Pass-through Entity | 70/ID |
| Federal Award Passed through to Sub-recipients | 1 |
| Total Amount Passed through | 12 |
| Major Program (MP) | 1 |
| If yes (MP), type of audit report | 1 |
| Number of Audit Findings | 2 |

Follow this procedure to use the Federal Awards worksheet:

1. Click the **Download Federal Awards Worksheet** button.

If you have entered any Federal Award information on-screen, it will appear in the worksheet upon download.

Gen Info **Federal Awards** Notes to SEFA Audit Info Award Findings Findings Text CAP Text Additional EINs Additional DUNS Secondary Auditors Finalize
 PART II. FEDERAL AWARDS Report ID: 693414 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time

1. Click Enter Federal Award button.

Enter Federal Award

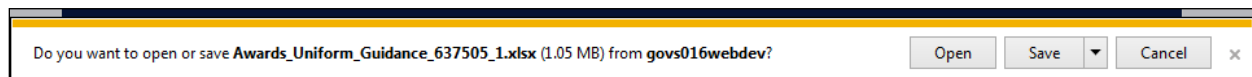
Option 2: Add multiple federal awards using worksheet

1. Download Worksheet by clicking the Download Federal Awards Worksheet button.
2. Complete Worksheet and save on your computer.
3. Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Download Federal Awards Worksheet

Upload Federal Awards Worksheet

2. The File Download window will pop up. Select Open to view the Microsoft Excel worksheet.



3. Fill out a separate row on the spreadsheet for each award. Refer to Section 4.2.1 for descriptions of each of the fields in the worksheet.
4. Once all awards have been entered, save the worksheet to your computer using the following naming convention: “Awards_Uniform_Guidance_[report id]_[version number].xlsx”

For example, “Awards_Uniform_Guidance_999999_1.xlsx”

Please note: The Federal Awards worksheet will allow you to copy and paste data into every column except the **Federal Program Total** column and the **Cluster Total** column. These columns auto-generate.

You must fill in every column except **Major Program**, **Type of Audit Report on Major Program**, and **Number of Audit Findings** before uploading the worksheet. These three fields may be left blank and filled in at a later time. In order to finalize the form, you must complete these fields.

5. Return to the Federal Awards tab and click the **Upload Federal Awards Worksheet** button to upload the worksheet.

Gen Info **Federal Awards** Notes to SEFA Audit Info Award Findings Findings Text CAP Text Additional EINs Additional DUNS Secondary Auditors Finalize
 PART II. FEDERAL AWARDS Report ID: 693414 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time

1. Click Enter Federal Award button.

Enter Federal Award

Option 2: Add multiple federal awards using worksheet

1. Download Worksheet by clicking the Download Federal Awards Worksheet button.
2. Complete Worksheet and save on your computer.
3. Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

Download Federal Awards Worksheet

Upload Federal Awards Worksheet

6. Click the **Browse** button to locate the spreadsheet that you just saved to your computer.

Select the filename and click the **Open** button.

Submission Form - Federal Awards Upload

Upload Federal Awards Worksheet Report ID: 637546 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename: **Browse...**

7. Click the **Upload Federal Awards Worksheet** button.

Submission Form - Federal Awards Upload

Upload Federal Awards Worksheet Report ID: 637546 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename:

8. After clicking the **Upload Federal Awards Worksheet** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.
9. Once validation passes, the system returns to the Federal Awards page. All entered awards display at the bottom of the page and are editable. Click the **Edit/View** link (last column) to view or modify the award details.

Submission Form - Federal Awards

[\[Back to Report Home\]](#)

Gen Info | **Federal Awards** | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize

PART II. FEDERAL AWARDS Report ID: 693414 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Enter federal awards one at a time **Option 2:** Add multiple federal awards using worksheet

1. Click Enter Federal Award button.

1. Download Worksheet by clicking the Download Federal Awards Worksheet button.
2. Complete Worksheet and save on your computer.
3. Upload Worksheet by clicking the Upload Federal Awards Worksheet button.

| Federal Awarding Agency Prefix | CFDA Three Digit Extension | Federal Program Name | Amount Expended | Cluster Name | Federal Program Total | Cluster Total | |
|---|----------------------------|----------------------|-----------------|--------------|-----------------------|---------------|---------------------------|
| 11 | 001 | TEST | \$750,000 | N/A | \$750,000 | | Edit/View |
| Total Federal Awards Expended (calculated): | | | \$750,000 | | | | |

4.3 Notes to SEFA Tab

This tab is used to write notes to the Schedule of Expenditure of Federal Awards (SEFA). If the Notes to the SEFA have already been created, enter the text as it appears in your Notes to the SEFA, excluding charts or tables. If there are any charts or tables within the text, enter “See the Notes to the SEFA for chart/table” in place of the chart or table within the text. If there are any footnotes within the text, enter “See Notes to the SEFA for footnote” at the end of the text in place of any footnotes.

Note: The Notes to the SEFA does not apply to the audit type for the ACEE.

Note: The IDES system allows all respondents, with the exception of the ACEE, to enter the Notes to the SEFA prior to the end of their fiscal period and the audit work being conducted. Once this information is entered, users may generate a customizable Notes to the SEFA from the IDES to include in their reporting package.

4.3.1 Note 1 - Describe the significant accounting policies used in preparing the SEFA (2 CFR 200.510(b)(6)).

Enter a description of the significant accounting policies used in preparing the SEFA. If there are multiple notes covering the significant accounting policies, all applicable notes from the reporting package should be copied and pasted into this item.

4.3.2 Note 2 - Did the auditee use the de minimis cost rate?

Select **Yes**, **No**, or **Both**. to indicate if the auditee elected to use the de minimis cost rate (2 CFR 200.414(f)). The system will auto-populate a statement in the text box below dependent on the answer selected. If the auto-populated statement must be edited to match the Notes in the SEFA, or a more detailed explanation is needed, please edit the text in the text box.

Note 2: Did the auditee elect to use the de minimis cost rate?

Please explain

4000 characters remaining

4.3.3 Additional Notes

Add any additional notes by clicking the **Add Note** button. Enter the Note Title and the Note Text. Each additional note is required to have a title and note text.

Additional Notes (as needed)

| | |
|---|---|
| <p>Current notes</p> <p>Add Note</p> | <p>Enter Title (75 characters max)</p> <p>Enter Text (4000 characters max)</p> <p>4000 characters remaining</p> <p>Save Note Clear Note</p> |
|---|---|

When finished, click **Save Note**. The automatic numbering of the additional notes may differ from the note number in the reporting package. If the note in the reporting package has been identified with a note number, include that note number from the reporting package in the title field of the additional note. If you are unable to enter a note as desired, due to character or formatting limitations, you may edit the note(s) in the SEFA & Notes document generated in Section 12.3. To clear the fields, use the **Clear Note** button.

Additional Notes (as needed)

| | |
|---|---|
| <p>Current notes</p> <p>Add Note</p> | <p>Enter Title (75 characters max)</p> <p>Enter Text (4000 characters max)</p> <p>4000 characters remaining</p> <p>Save Note Clear Note</p> |
|---|---|

Save

After clicking **Save Note**, your note will appear in a table to the left.

Additional Notes (as needed)

Current notes

| Title | | |
|--------------|----------------------|---------------------|
| Note Title | Edit | Del |
| Note Title 2 | Edit | Del |

Add Note

Enter Title (75 characters max)

Enter Text (4000 characters max)

4000 characters remaining

Save Note Clear Note

To edit a note, click **Edit** next to the note you wish to edit. After making changes, click **Save Note** to save the changes you made to the note. (Warning: If you click 'edit' while you are editing or creating a separate note, you could lose your changes. Please remember to save all changes before clicking 'edit').

To delete a note, click **Del** next to the note you wish to delete. You will then see a warning message asking if you are sure you want to delete that note. Please answer 'Yes' or 'No' accordingly.

Additional Notes (as needed)

Current notes

| Title | | |
|--------------|----------------------|---------------------|
| Note Title | Edit | Del |
| Note Title 2 | Edit | Del |

Add Note

Enter Title (75 characters max)

Enter Text (4000 characters max)

4000 characters remaining

Save Note Clear Note

4.4 Audit Info Tab

The Audit Information portion of Form SF-SAC is broken into two parts: Financial Statements and Federal Programs.

Note: The Audit Info Tab does not apply to the audit type for the ACEE.

4.4.1 Financial Statements

For the Financial Statements section of the form, obtain all information from the Opinion on the Financial Statements and Reports in accordance with Generally Accepted Government Auditing Standards (GAGAS) as related to the financial statement audit.

Item a – What were the results of the auditor’s determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select the type of audit report. If the financial statements audited were prepared in accordance with generally accepted accounting principles (GAAP) select Unmodified opinion, Qualified opinion, Adverse opinion, Disclaimer of opinion, or any combination of these options. If the financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework, select Adverse opinion for purposes of completing this question and then select the option that the financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

PART III. INFO FROM THE SCHEDULE OF FINDINGS AND QUESTIONED COSTS - Continued

Report ID: 693463 Version: 1 Form Type: Uniform Guidance

2. FINANCIAL STATEMENTS

a. What were the results of the auditor's determination of whether the financial statements of the auditee were prepared in accordance with generally accepted accounting principles (GAAP)?

Select any combination:

- ☐ Unmodified opinion
☐ Qualified opinion
☐ Adverse opinion
☐ Disclaimer of opinion
☐ Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

Complete Items (i), (ii), and (iii) only if the statements were prepared in accordance with a special purpose framework. If financial statements were prepared in accordance with GAAP, skip to question (b).

- ☒ Financial statements were not prepared in accordance with GAAP but were prepared in accordance with a special purpose framework.

If the financial statements of the auditee were prepared in accordance with GAAP, proceed to question b.

i. What was the special purpose framework? (Select only one)

- ☐ Cash basis
☐ Tax basis
☐ Regulatory basis
☐ Contractual basis
☐ Other basis

ii. Was the special purpose framework used as a basis of accounting required by state law?

- ☐ Yes ☐ No

iii. What was the auditor's opinion on the special purpose framework? (Select any combination)

- ☐ Unmodified opinion ☐ Qualified opinion
☐ Adverse opinion
☐ Disclaimer of opinion
-

Item a(i) - What was the special purpose framework used?

Mark the applicable special purpose framework that was used as the basis of accounting using the definitions in AU-C Section 800.

Item a(ii) - Was the special purpose framework used as a basis accounting required by state law?

Mark Yes or No as applicable. Mark No if the special-purpose framework was permitted by state law but not required.

Item a(iii) - What was the auditor's opinion on the special purpose framework?

Select any combination of Unmodified opinion, Qualified opinion, Adverse opinion, or Disclaimer of opinion, as applicable.

Item b – Is a going concern emphasis of matter paragraph included in the audit report?

Select **Yes** or **No** to indicate whether a “going concern” emphasis-of-matter paragraph is included in the audit report.

b. Is a “going concern” emphasis-of-matter paragraph included in the audit report?
☐ Yes ☐ No

Item c – Is a significant deficiency in internal control disclosed?

Select **Yes** or **No** to indicate the disclosure of a significant deficiency in internal control.

c. Is a significant deficiency in internal control disclosed?
☐ Yes ☐ No

Item d – Is a material weakness in internal control disclosed?

Select **Yes** or **No** to indicate disclosure of a material weakness in internal control.

d. Is a material weakness in internal control disclosed?
☐ Yes ☐ No

Item e – Is a material noncompliance disclosed?

Select **Yes** or **No** to indicate the disclosure of a material noncompliance.

e. Is a material noncompliance disclosed?
☐ Yes ☐ No

4.4.2 Federal Programs

For the Financial Statements section of the form, obtain all information from the Opinion on the Financial Statements and Reports in accordance with Generally Accepted Government Auditing Standards (GAGAS) as related to the financial statement audit and the Summary Schedule of Prior Audit Findings.

Item a – Does the auditor’s report include a statement that the auditee’s financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)

According to the American Institute of CPAs (AICPA) Audit Guide “Government Auditing Standards and Single Audits audit guide”, if the audit of Federal awards did not encompass the entirety of the auditee’s operations expending Federal awards, identify the operations that are not included are identified in a separate paragraph following the first paragraph of the report on major programs.

Select **Yes** or **No** to indicate the presence of such a paragraph for any departments, agencies or other organizational units not included in the audit which expended Federal awards during the fiscal period.

3. FEDERAL PROGRAMS

a. Does the auditor’s report include a statement that the auditee’s financial statements include departments, agencies, or other organizational units expending Federal awards which are not included in this audit? (AICPA Audit Guide)

☐ Yes ☐ No

Item b – What is the dollar threshold to distinguish Type A and Type B programs? (2 CFR 200.518(b)(1))

Enter the dollar threshold used to distinguish between Type A and Type B programs as defined in 2 CFR 200.518(b)(1) or 2 CFR 200.518(b)(3) when a recalculation of the Type A threshold is required for large loan or loan guarantees. The dollar threshold must be \$750,000 or higher; round to the nearest whole dollar.

b. What is the dollar threshold to distinguish Type A and Type B programs? (Uniform Guidance § 200.518(b)(1))
\$.00

Item c – Did the auditee qualify as a low-risk auditee?

Select **Yes** or **No** to indicate if the auditee qualifies as a low-risk auditee under 2 CFR 200.520.

c. Did the auditee qualify as a low-risk auditee? (2 CFR 200.520)

☐ Yes ☐ No

Item d– Indicate which Federal agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding. *Mark all that apply or None.*

Select the applicable agency(ies). A Federal agency needs to be marked only if the Summary Schedule of Prior Audit Findings reports the status of any audit findings relating to Federal awards that the Federal awarding agency provided directly.

d. Indicate which Federal agency(ies) have prior audit findings shown in the Summary Schedule of Prior Audit Findings related to direct funding.
(Check all that apply or None)

- ☐ 00 - None
- ☐ 01 - African Development Foundation
- ☐ 23 - Appalachian Regional Commission
- ☐ 88 - Architectural & Transportation Barriers Compliance Board
- ☐ 13 - Central Intelligence Agency
- ☐ 29 - Commission on Civil Rights
- ☐ 78 - Commodity Futures Trading Commission
- ☐ 87 - Consumer Product Safety Commission
- ☐ 04 - Corporation for National and Community Service

Note: Some Federal agencies use the same Catalog of Federal Domestic Assistance (CFDA) prefixes. Use the CFDA prefix used on the Federal award application.

4.5 Award Findings Tab

This tab is only necessary if audit findings were indicated on Federal programs from the Federal Awards tab.

There are two ways to enter Federal Award Audit Findings: 1) manual entry - entering audit findings one at a time, or 2) upload a spreadsheet - adding multiple findings at a time.

4.5.1 Entering Federal Award Audit Findings One at a Time

Follow this procedure to enter the Federal Award Audit Findings information one at a time.

The Federal Agency Prefix, CFDA Three Digit Extension, Additional Award Identification, and the Federal Program Name will auto-fill from the Federal Awards tab.

Submission Form - Federal Awards Audit Findings

[\[Back to Report Home \]](#)

| | | | | | | | | | | |
|----------|----------------|---------------|------------|-----------------------|---------------|----------|-----------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|----------|----------------|---------------|------------|-----------------------|---------------|----------|-----------------|-----------------|--------------------|----------|

PART III. Federal Award Findings Report ID: 693414 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1:

1. Enter findings one at a time by selecting "Edit" at the end of each row.

Option 2: Add multiple findings using Worksheet

1. Download worksheet by clicking the Download Findings Worksheet button.

2. Complete worksheet and save on your computer.

3. Upload worksheet by clicking the Upload Findings Worksheet button.

Forgot a finding?

Click Add Findings button below to add any NEW findings not in the grid.

Download Findings Worksheet

Upload Findings Worksheet


Add Findings

| Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | Edit / View |
|-----------------------|----------------------------|---------------------------------|----------------------|--------------------------------|--------------------------------------|------------------|---------------|-------------------|------------------------|----------------|------------------|-----------------------------|
| 11 | 001 | 123 | NAME1 | | | | | | | | | Edit / View |

1. Click the **Edit/View** link (last column) of an audit finding to enter finding details.
2. Confirm that you are entering finding details for the correct Federal Award by reading the award information displayed at the top of the page. If not, click the **Back**

to **Federal Award Audit Findings** link at the top of the page.


3. Enter the Audit Finding Reference number. **For all audit reports submitted on or after January 2 2015, the required format for the audit finding reference numbers is the four-digit audit year, a hyphen, and a three-digit number (YYYY-###). This number and format must match the auditing findings reported in the Schedule of Findings and Questioned Costs and applicable auditor's reports.**

| | | |
|--------------------------------|----------------------|---|
| Audit Finding Reference Number | <input type="text"/> |  |
|--------------------------------|----------------------|---|

The four-digit audit year must match the year of the **Fiscal Period End Date** entered on the General Info tab.

4. Enter the type(s) of Compliance Requirements. The Type(s) of Compliance Requirement(s) is the requirement the auditor was testing which generated the audit finding.

Note: Audits no longer accept **D**, **K**, or **O** as acceptable Compliance Requirements. **WHEN ENTERING MORE THAN ONE LETTER, DO NOT SEPARATE WITH SPACES, COMMAS, OR DASHES. Enter in alphabetical order.**

| | | |
|--------------------------------------|----------------------|--|
| Type(s) of Compliance Requirement(s) | <input type="text"/> |  |
|--------------------------------------|----------------------|--|

Compliance Requirements:

- A. Activities allowed or unallowed
- B. Allowable costs/costs principles
- C. Cash management
- E. Eligibility
- F. Equipment and real property management
- G. Matching, level of effort, earmarking
- H. Period of availability of Federal funds
- I. Procurement and suspension and debarment
- J. Program income
- L. Reporting
- M. Subrecipient monitoring
- N. Special tests and provision
- P. Other

5. **Modified Opinion:** Select **Y** or **N** if the auditor identified the finding in the Report on

Compliance for each Major Federal Program as the basis for a Modified Opinion.

6. **Other Matters:** Select **Y** or **N** if the auditor identified the finding in the Report on Compliance for each Major Federal Program as a compliance audit finding in the Other Matters section of the report.
7. **Material Weakness:** Select **Y** or **N** if the auditor identified the finding in the Report on Internal Control over Compliance as a Material Weakness.
8. **Significant Deficiency:** Select **Y** or **N** if the auditor identified the finding in the Report on Internal Control over Compliance as a Significant Deficiency.
9. **Other Findings:** Select **Y** or **N** if there are no Compliance Findings or Internal Control Findings. If the Auditor marked **N** in all four columns (indicating there are no compliance audit findings or internal control audit findings), mark **Y** to indicate Other Findings.

The valid combinations for the five Y/N answers above are:

| Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings |
|------------------|---------------|-------------------|------------------------|----------------|
| Y | N | N | N | N |
| Y | N | Y | N | N |
| Y | N | N | Y | N |
| N | Y | N | N | N |
| N | Y | Y | N | N |
| N | Y | N | Y | N |
| N | N | Y | N | N |
| N | N | N | Y | N |
| N | N | N | N | Y |

10. **Questioned Costs:** Select **Y** or **N** to indicate if there were questioned costs related to the audit finding. If questioned costs exist but the amount cannot be determined, you must mark **Y** for “Yes.”
11. **Repeat Audit Finding from Prior Year:** Select **Y** or **N** to indicate whether the audit finding was a repeat of an audit finding in the immediate prior audit.
12. **If Yes, provide Prior Year Audit Finding Reference Numbers:** If the finding is a repeat audit finding from the immediate prior audit, enter all applicable audit finding reference numbers from the immediate prior audit (2 CFR 200.516(b)(8) and (c)). If there are multiple prior audit finding reference numbers, separate each number using a comma “,”. The YYYY of the reference number must match the year of the **Fiscal Period End Date** from the immediate prior audit.

| | | | | | | | |
|--------------------------|--------------------------|---------------------------|--------------------------|--------------------------|--------------------------|--------------------------------------|---|
| Compliance Findings | | Internal Control Findings | | | | | |
| Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | Repeat Audit Finding from Prior Year | If Yes (Repeat Audit Finding), provide Prior Year Audit Finding Reference Numbers |
| <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="checkbox"/> | <input type="text"/> |

13. Once you are done entering audit finding details, click **Save** to save the information. You may click **Next Finding** to navigate to the next finding, or click **Back to Federal Awards Audit Findings** to return to the list of findings.

4.5.2 Adding Multiple Federal Awards Audit Findings Using a Worksheet

Respondents with any number of program lines can choose to upload Federal Award Audit Findings data. Entities that have more than 80 lines are required to use the upload feature.

The FAC has provided a worksheet to assist you in uploading data into Form SF-SAC. The worksheet contains all of the necessary header information, edit checks, and appropriate drop down answers.

(Field Sizes for the Federal Awards Audit Findings worksheet)

| Column Name | Character Maximum |
|--------------------------------------|-------------------|
| Audit Finding Reference Number | 8 |
| Type(s) of Compliance Requirement(s) | 13 |
| MODIFIEDOPINION | 1 |
| OTHERNONCOMPLIANCE | 1 |
| MATERIALWEAKNESS | 1 |
| SIGNIFICANTDEFICIENCY | 1 |
| OTHERFINDINGS | 1 |
| QCOSTS | 1 |
| REPEATFINDING | 1 |
| PRIORFINDINGREFNUMS | 100 |

Follow this procedure to use the Federal Awards Findings worksheet.

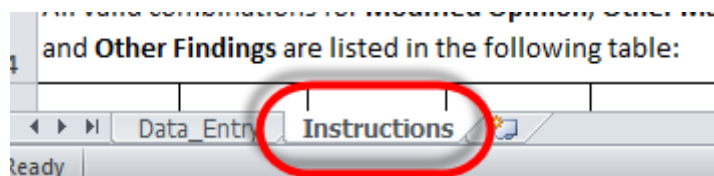
1. Click the **Download Findings Worksheet** button.
2. The File Download window will pop up. Select **Open** to view the Microsoft Excel worksheet.

| | | | | |
|--|------|------|--------|---|
| Do you want to open or save Findings_Uniform_Guidance_637505_1.xlsx (97.7 KB) from gov016webdev? | Open | Save | Cancel | × |
|--|------|------|--------|---|

3. Fill out a separate row on the spreadsheet for each award. The Federal Agency Prefix, CFDA Three Digit Extension, Additional Award Identification, and Federal Program Name will auto-fill from the Federal Awards tab. Refer to Section 4.5.1 for descriptions of each of the fields in the worksheet.

| | C | D | E | F | G | H |
|---|------------------------|----------------------------|---------------------------------|----------------------|--------------------------------|-----------------------------------|
| 1 | | | | | | |
| 2 | Auditee EIN: 123444444 | | | | | |
| 3 | | | | | | |
| 4 | Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement |
| 5 | 23 | 230 | 123 | NAME2 | | |
| 6 | 23 | 230 | 123 | NAME2 | | |
| 7 | | | | | | |
| 8 | | | | | | |
| 9 | | | | | | |

The second tab of the Excel spreadsheet contains helpful instructions on how to fill out the worksheet.



- Once all rows have been filled in completely, save the worksheet to your computer using the following naming convention: “Findings_Uniform_Guidance_[report id]_[version number].xlsx”

For example, “Findings_Uniform_Guidance_999999_1.xlsx”

- Return to the Federal Awards Findings tab and click the **Upload Findings Worksheet** button to upload the worksheet.
- Click the **Browse** button and locate the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

| Submission Form - Federal Awards Audit Findings Upload | |
|--|------------------------------|
| Upload Federal Awards Audit Findings Worksheet | Report ID: 637664 Version: 1 |
| <p>Use the Browse button to select a file from your local disk drive. When you click the Upload Findings Worksheet button, your browser will transmit the file to our web server.</p> <p>Enter Filename: <input type="text"/> Browse...</p> <p><input type="button" value="Back"/> <input type="button" value="Upload Findings Worksheet"/></p> | |

- Click the **Upload Findings Worksheet** button.

Submission Form - Federal Awards Audit Findings Upload

Upload Federal Awards Audit Findings Worksheet Report ID: 637664 Version: 1

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload Findings Worksheet** button, your browser will transmit the file to our web server.

Enter Filename:

8. After clicking the **Upload Findings Worksheet** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows, or rows missing data, the system displays an error message with suggestions for correction.
9. Once validation passes, the system returns to the Federal Awards Audit Findings page. All entered findings display at the bottom of the page and are editable. Click the **Edit/View** link (last column) to view or modify the findings details.

| | | | | | | | | | | |
|----------|----------------|---------------|------------|-----------------------|---------------|----------|-----------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|----------|----------------|---------------|------------|-----------------------|---------------|----------|-----------------|-----------------|--------------------|----------|

PART III. Federal Award Findings Report ID: 693464 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1:

- Enter findings one at a time by selecting "Edit" at the end of each row.

Option 2: Add multiple findings using Worksheet

- Download worksheet by clicking the **Download Findings Worksheet** button.
- Complete worksheet and save on your computer.
- Upload worksheet by clicking the **Upload Findings Worksheet** button.

Forgot a finding?

Click **Add Findings** button below to add any NEW findings not in the grid.

| Federal Agency Prefix | CFDA Three Digit Extension | Additional Award Identification | Federal Program Name | Audit Finding Reference Number | Type(s) of Compliance Requirement(s) | Modified Opinion | Other Matters | Material Weakness | Significant Deficiency | Other Findings | Questioned Costs | |
|-----------------------|----------------------------|---------------------------------|----------------------|--------------------------------|--------------------------------------|------------------|---------------|-------------------|------------------------|----------------|------------------|---------------------------|
| 12 | 34 | | TEST | | | | | | | | | Edit/View |

4.6 Findings Text Tab

This tab is only necessary if audit findings were indicated on Federal programs from the Federal Awards tab.

For each unique audit finding reference number, you will need to submit the text of the audit finding. If there are any charts or tables within the text, enter "See Schedule of Findings and Questioned Costs for chart/table" in place of the chart or table within the text. If there are any footnotes within the text, enter "See Schedule of Findings and Questioned Costs for footnote" at the end of the finding text in place of any footnotes.

There are two ways to enter Finding Text: 1) manual entry – entering finding texts one at a time, or 2) upload a spreadsheet - adding multiple finding texts at a time.

4.6.1 Entering Finding Texts One at a Time

Follow this procedure to enter the Finding Text information one at a time.

The Audit Finding Reference Number will auto-fill from the Award Findings tab.

1. Click the **Edit/View** link (last column) of an audit finding to enter the finding text.

Submission Form - Text of the Audit Findings

[\[Back to Report Home \]](#)

| | | | | | | | | | | |
|----------|----------------|---------------|------------|----------------|---------------|----------|-----------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|----------|----------------|---------------|------------|----------------|---------------|----------|-----------------|-----------------|--------------------|----------|

Report ID: 692641 Version: 1 Form Type: Uniform Guidance

[\[Hide/Show Instructions\]](#)

Option 1: Manual Entry

1. Enter Text of the Audit Findings manually by selecting Edit/View at the end of each row.

Option 2 : Enter Text of the Audit Findings for multiple findings using worksheet

1. Download worksheet by clicking the Download Text of the Audit Findings Worksheet button.
2. Complete worksheet and save on your computer.
3. Upload worksheet by clicking the Upload Text of the Audit Findings Worksheet button.

Download Text of the Audit Findings Worksheet

Upload Text of the Audit Findings Worksheet

| Audit Finding Reference Number | Text of the Audit Finding |
|--------------------------------|---|
| 2019-001 | Edit/View |

2. Confirm that you are entering finding text for the correct finding by verifying the audit finding reference number at the top of the page. If not, click the **Back to Text of the Audit Findings** link at the top of the page.
3. In the box provided, type or copy and paste the audit finding text. If there are any charts or tables within the text, select the checkbox.

Audit Finding Text Details
Report ID: 692641 Version: 1 Form Type: Uniform Guidance

Audit Finding Reference Number: 2019-001

This text is from the Schedule of Findings and Questioned Costs, as required by 2 CFR 200.516, to address each audit finding included in the current year auditor's report. The schedule of findings and questioned costs is prepared by the auditor.

Enter the full text of the audit finding exactly as it appears in the Schedule of Findings and Questioned Costs. You may copy and paste this text directly from the audit report. **If there are any charts or tables included, please enter "See Schedule of Findings and Questioned Costs for chart/table" in place of the chart or table within the text.**

30,000 characters remaining

☐ Check this box if the Findings text contained a chart or table.

Previous Finding

Save

Next Finding

4. Select **Save** when text is entered.
5. Use **Next Finding** and **Previous Finding** buttons to switch between audit finding reference numbers.

4.6.2 Adding Text for Multiple Audit Findings Using a Worksheet

Respondents with any number of program lines can choose to upload Federal Award Audit Finding Text data. Entities that have more than 80 lines are required to use the upload feature.

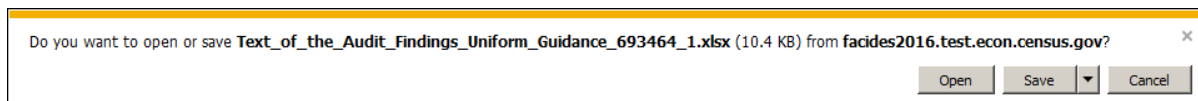
The FAC has provided a worksheet to assist you in uploading data into Form SF-SAC. The worksheet contains all of the necessary header information, edit checks, and appropriate drop down answers.

(Field Sizes for the Federal Awards Audit Findings Text worksheet)

| Column Name | Character Maximum |
|--|-------------------|
| Audit Finding Reference Number | 8 |
| Text of Audit Finding | 30,000 |
| Did the Text Contain a Chart or Table? | 1 |

Follow this procedure to use the Federal Awards Findings Text worksheet:

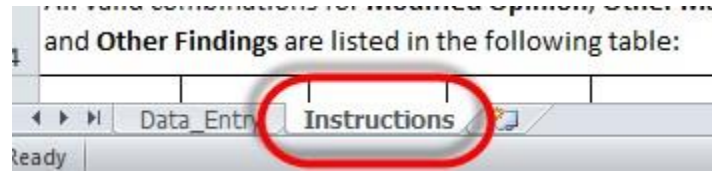
1. Click the **Download Findings Worksheet** button.
2. The File Download window will pop up. Select **Open** to view the Microsoft Excel worksheet.



3. Fill out a separate row on the spreadsheet for each unique finding reference number that is auto-filled. Refer to Section 4.6.1 for descriptions of each of the fields in the worksheet.

| Auditee EIN: 123456789 | | |
|--------------------------------|---------------------------|------------------------------------|
| Audit Finding Reference Number | Text of the Audit Finding | Did Text contain a chart or table? |
| | | |
| | | |

The second tab of the Excel spreadsheet contains helpful instructions on how to fill out the worksheet.



4. Once all rows have been filled in completely, save the worksheet to your computer using the following naming convention:
 "Text_of_the_Audit_Findings_Uniform_Guidance_[report id]_[version number].xlsx"
 For example, "Text_of_the_Audit_Findings_Uniform_Guidance_999999_1.xlsx"
5. Return to the Findings Text tab and click the **Upload Text of the Audit Findings Worksheet** button to upload the worksheet.
6. Click the **Browse** button and locate the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

Upload Text of the Audit Findings Worksheet

Report ID: 693464 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename:

7. Click the **Upload Text of the Audit Findings Worksheet** button.

Upload Text of the Audit Findings Worksheet

Report ID: 693464 Version: 1

Use the Browse button to select a file from your local disk drive. When you click the Upload Federal Awards Worksheet button, your browser will transmit the file to our web server.

Enter Filename:

8. After clicking the **Upload Text of the Audit Findings Worksheet** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.
9. Once validation passes, the system returns to the Text of the Audit Findings page. All entered finding texts display at the bottom of the page and are editable. Click the **Edit/View** link (last column) to view or modify the findings details.

Submission Form - Text of the Audit Findings

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| | | | | | | | | | | |
|----------|----------------|---------------|------------|----------------|---------------|--|-----------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINS | Additional DUNS | Secondary Auditors | Finalize |
| | | | | | | Report ID: 692641 Version: 1 Form Type: Uniform Guidance | | | | |

[\[Hide/Show Instructions\]](#)**Option 1: Manual Entry**

1. Enter Text of the Audit Findings manually by selecting Edit/View at the end of each row.

Option 2 : Enter Text of the Audit Findings for multiple findings using worksheet

1. Download worksheet by clicking the Download Text of the Audit Findings Worksheet button.
2. Complete worksheet and save on your computer.
3. Upload worksheet by clicking the Upload Text of the Audit Findings Worksheet button.

Download Text of the Audit Findings Worksheet

Upload Text of the Audit Findings Worksheet

| Audit Finding Reference Number | Text of the Audit Finding | |
|--------------------------------|---------------------------|---------------------------|
| 2019-001 | | Edit/View |

4.7 CAP Text Tab

This tab is only necessary if audit findings were indicated on Federal programs from the Federal Awards tab.

For each unique audit finding reference number, you will need to submit a Corrective Action Plan (CAP). If there are any charts or tables within the text, enter "See Corrective Action Plan for chart/table" in place of the chart or table within the text. If there are any footnotes within the text, enter "See Corrective Action Plan for footnote" at the end of the Corrective Action Plan text in place of any footnotes.

There are two ways to enter CAP Text: 1) manual entry – entering CAP texts one at a time, or 2) upload a spreadsheet - adding multiple CAP texts at a time.

4.7.1 Entering CAP Texts One at a Time

Follow this procedure to enter the CAP Text information one at a time.

The Audit Finding Reference Number will auto-fill from the Award Findings tab.

1. Click the **Edit/View** link (last column) of an audit finding to enter the CAP text.

Submission Form - Corrective Action Plan

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| | | | | | | | | | | |
|-------------------|----------------|---------------|------------|----------------|---------------|-----------------|-----------------|-----------------------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
| Report ID: 692641 | | | | | | | Version: 1 | Form Type: Uniform Guidance | | |

[\[Hide/Show Instructions\]](#)**Option 1: Manual Entry**

Enter Corrective Action Plan text manually by selecting Edit/View at the end of each row.

Option 2 : Enter CAP Text for multiple findings using worksheet

1. Download worksheet by clicking the Download CAP Worksheet button.
2. Complete worksheet and save on your computer.
3. Upload worksheet by clicking the Upload CAP Worksheet button.

Download CAP Worksheet

Upload CAP Worksheet

| Audit Finding Reference Number | Planned Corrective Action | |
|--------------------------------|---------------------------|---------------------------|
| 2019-001 | | Edit/View |

2. Confirm that you are entering CAP text for the correct finding by verifying the audit finding reference number at the top of the page. If not, click the **Back to Corrective Action Plan** link at the top of the page.
3. In the provided box, type or copy and paste the Corrective Action Plan text. If there are any charts or tables within the text, select the checkbox.

Corrective Action Plan Details Report ID: 692641 Version: 1 Form Type: Uniform Guidance

Audit Finding Reference Number: 2019-001

This text is from the Corrective Action Plan, as required by 2 CFR 200.511(c), to address each audit finding included in the current year auditor's report. The Corrective Action Plan is prepared by the auditee in a document separate from the auditor's findings.

Enter the full, detailed text of the corrective action plan exactly as it appears in the Corrective Action Plan. You may copy and paste this text directly from the audit report. **If there are any charts or tables included, please enter "See Corrective Action Plan for chart/table" in place of the chart or table within the text.**

10,000 characters remaining

☐ Check this box if the CAP text contained a chart or table.

Previous Finding

Save

Next Finding

4. Select **Save** when text is entered.
5. Use **Next Finding** and **Previous Finding** buttons to switch between audit finding reference numbers.

4.7.2 Adding Multiple CAP Texts Using a Worksheet

Respondents with any number of program lines can choose to upload CAP Text data. Entities that have more than 80 lines are required to use the upload feature.

The FAC has provided a worksheet to assist you in uploading data into Form SF-SAC. The worksheet contains all of the necessary header information, edit checks, and appropriate drop down answers.

(Field Sizes for the CAP Text worksheet)

| Column Name | Character Maximum |
|--|-------------------|
| Audit Finding Reference Number | 8 |
| Planned Corrective Action | 10,000 |
| Did the Text Contain a Chart or Table? | 1 |

Follow this procedure to use the CAP Text worksheet:

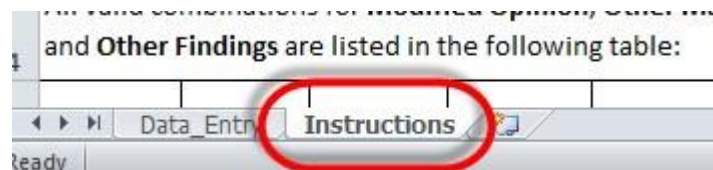
1. Click the **Download CAP Worksheet** button.
2. The File Download window will pop up. Select **Open** to view the Microsoft Excel worksheet.



3. Fill out a separate row on the spreadsheet for each award that is auto-filled. Refer to Section 4.7.1 for descriptions of each of the fields in the worksheet.

| Auditee EIN: 123456789 | | |
|--------------------------------|---------------------------|------------------------------------|
| Audit Finding Reference Number | Text of the Audit Finding | Did Text contain a chart or table? |
| | | |

The second tab of the Excel spreadsheet contains helpful instructions on how to fill out the worksheet.



4. Once all rows have been filled in completely, save the worksheet to your computer using the following naming convention:
 “CAP_Uniform_Guidance_Uniform_Guidance_[report id]_[version number].xlsx”

For example, “CAP_Uniform_Guidance_999999_1.xlsx”

5. Return to the CAP Text tab and click the **Upload CAP Worksheet** button to upload the worksheet.
6. Click the **Browse** button and locate the spreadsheet that you just saved to your computer. Select the filename and click the **Open** button.

| Submission Form - CAP Upload | |
|------------------------------|------------------------------|
| Upload CAP Worksheet | Report ID: 693464 Version: 1 |

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload CAP Worksheet** button, your browser will transmit the file to our web server.

Enter Filename: **Browse...**

Back **Upload CAP Worksheet**

7. Click the **Upload CAP Worksheet** button.

| Submission Form - CAP Upload | |
|------------------------------|------------------------------|
| Upload CAP Worksheet | Report ID: 693464 Version: 1 |

Use the **Browse** button to select a file from your local disk drive. When you click the **Upload CAP Worksheet** button, your browser will transmit the file to our web server.

Enter Filename: **Browse...**

Back **Upload CAP Worksheet**

8. After clicking the **Upload CAP Worksheet** button, the system validates the entry. If the spreadsheet has errors such as no records, blank rows or rows missing data, the system displays an error message with suggestions for correction.
9. Once validation passes, the system returns to the CAP Text page. All entered CAP texts display at the bottom of the page and are editable. Click the **Edit/View** link (last column) to view or modify the CAP details.

Submission Form - Corrective Action Plan

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| | | | | | | | | | | |
|----------|----------------|---------------|------------|----------------|---------------|----------|--|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
| | | | | | | | Report ID: 692641 Version: 1 Form Type: Uniform Guidance | | | |

[\[Hide/Show Instructions\]](#)**Option 1: Manual Entry**

Enter Corrective Action Plan text manually by selecting Edit/View at the end of each row.

Option 2 : Enter CAP Text for multiple findings using worksheet

1. Download worksheet by clicking the Download CAP Worksheet button.
2. Complete worksheet and save on your computer.
3. Upload worksheet by clicking the Upload CAP Worksheet button.

Download CAP Worksheet

Upload CAP Worksheet

| Audit Finding Reference Number | Planned Corrective Action | |
|--------------------------------|---------------------------|---------------------------|
| 2019-001 | | Edit/View |

4.8 Additional Information Tabs

4.8.1 Additional EINs Tab

If there are additional EINs associated with a report, you must list them under the Additional EINs tab. Enter EINs either manually or through the provided worksheet. Do not list the main EIN that was entered on the General Info page.

| | | | | | | | | | | |
|----------|----------------|---------------|------------|----------------|---------------|----------|------------------------|-----------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|----------|----------------|---------------|------------|----------------|---------------|----------|------------------------|-----------------|--------------------|----------|

Download EIN Worksheet
Upload EIN Worksheet

Additional EINs Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Option 1: Add EINs one at a time
To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.

Option 2: Add Multiple EINs using worksheet

1. Download the worksheet by clicking on the Download EIN Worksheet button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the Download EIN Worksheet button above.

-

Save
Delete

4.8.1.1 Adding EINs Manually

Follow this procedure to add additional EINs manually:

1. Type each additional EIN individually in the provided EIN fields and click the **Save** button.

Additional EINs Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Option 1: Add EINs one at a time
To key in additional EINs individually, type in the number in the boxes on the right and click the Save button.

Option 2: Add Multiple EINs using worksheet

1. Download the worksheet by clicking on the Download EIN Worksheet button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the Download EIN Worksheet button above.

99 - 99999999

Save Delete

2. Each entered EIN will appear on the left hand side of the page.

Additional EINs Report ID: 693414 Version: 1 Form Type: Uniform Guidance

Click on an EIN number to edit it.

| EIN |
|-------------|
| 99-99999999 |
| 11-11111111 |

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER EIN.

-

Save Delete

3. To edit an EIN, select it from the list in the left panel by clicking on it. It will highlight in yellow and the number will appear in the field on the right. Make appropriate changes and click the **Update** button.
4. To delete an EIN, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field on the right. Click the **Delete** button.

Additional EINs Report ID: 693414 Version: 1 Form Type: Uniform Guidance

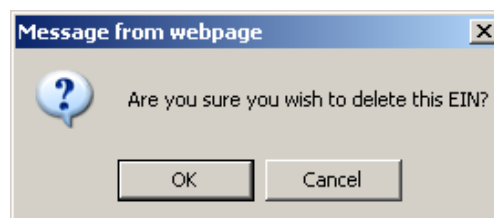
Click on an EIN number to edit it.

| EIN |
|-------------|
| 99-99999999 |
| 11-11111111 |

99 - 99999999

Update Delete

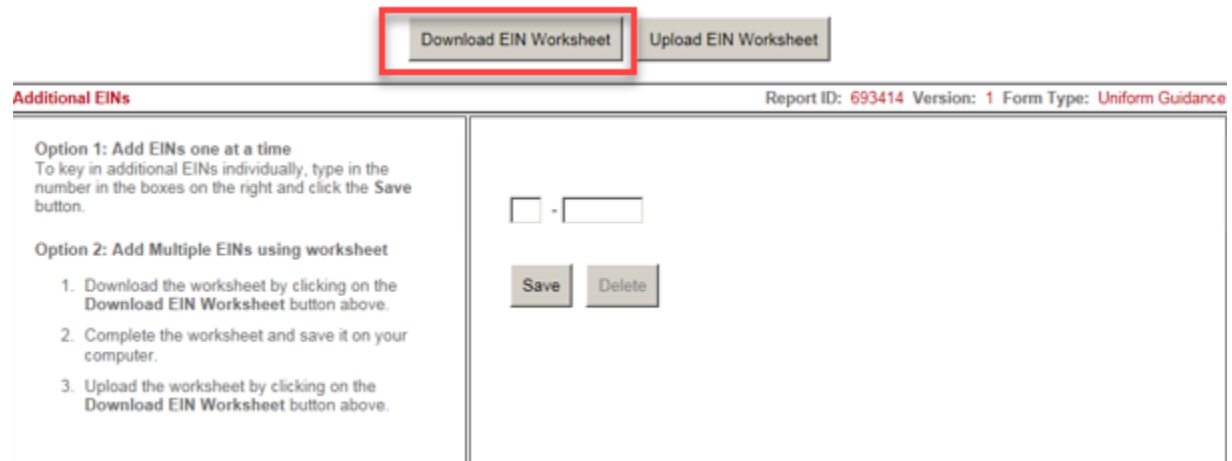
5. A message pop-up window will appear. Select the **OK** button to continue with deletion or the **Cancel** button to stop the deletion process.



4.8.1.2 Adding Multiple EINs Using a Worksheet

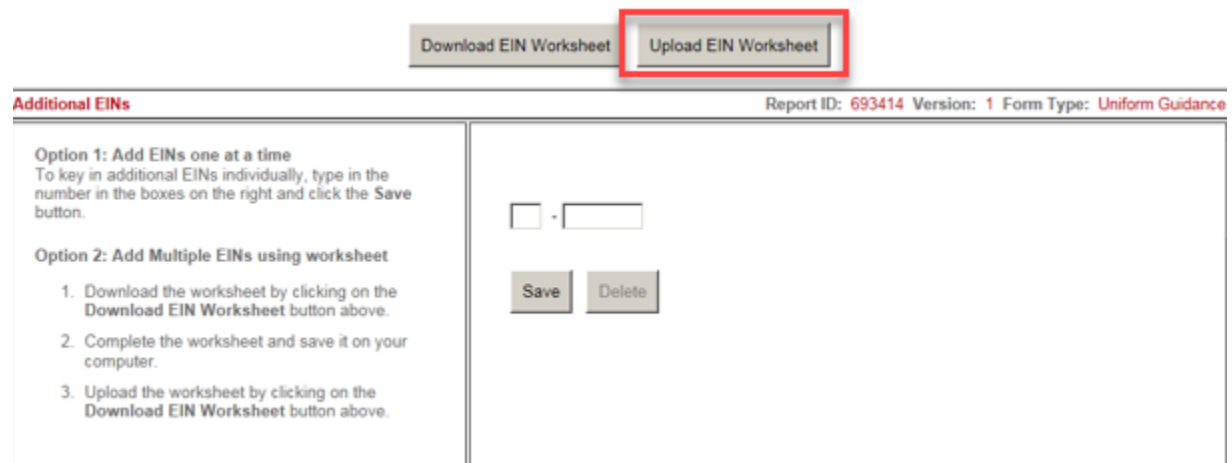
Follow this procedure to add additional EINs using the EIN worksheet:

1. Click the **Download EIN Worksheet** button to retrieve the worksheet.



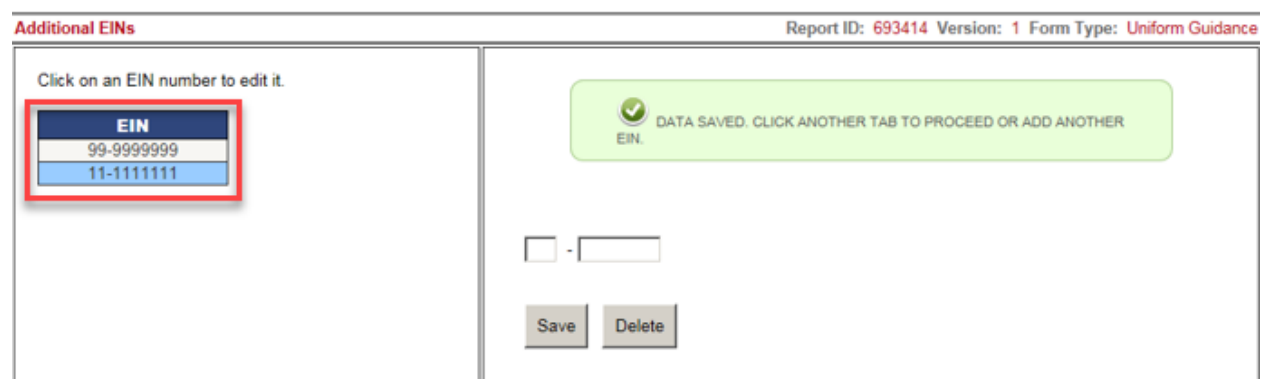
The screenshot shows the 'Additional EINs' form. At the top, there are two buttons: 'Download EIN Worksheet' (highlighted with a red box) and 'Upload EIN Worksheet'. Below the buttons, the form is divided into two columns. The left column contains instructions for two options: 'Option 1: Add EINs one at a time' and 'Option 2: Add Multiple EINs using worksheet'. The right column contains a form with a label 'Additional EINs', a text input field, a hyphen, another text input field, and 'Save' and 'Delete' buttons. The top right of the form displays 'Report ID: 693414 Version: 1 Form Type: Uniform Guidance'.

2. Complete the worksheet and save it to your computer.
3. Upload the worksheet by clicking the **Upload EIN Worksheet** button.



This screenshot is identical to the previous one, showing the 'Additional EINs' form with the 'Upload EIN Worksheet' button highlighted with a red box. The form structure, including the instructions on the left and the input fields on the right, remains the same.

4. Each EIN in the worksheet will appear on the left hand side of the page.



The screenshot shows the 'Additional EINs' form after a successful upload. On the left, under the heading 'Click on an EIN number to edit it.', there is a table with two rows of EINs. The first row is highlighted with a red box. The right side of the form features a green success message box that reads 'DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER EIN.' Below this, there are still input fields and 'Save' and 'Delete' buttons. The top right of the form displays 'Report ID: 693414 Version: 1 Form Type: Uniform Guidance'.

| EIN |
|------------|
| 99-9999999 |
| 11-1111111 |

5. To edit an EIN follow Step 3 in Section 4.8.1.1.
6. To delete an EIN follow Steps 4-5 in Section 4.8.1.1.

4.8.2 Additional DUNS Tab

If there are additional DUNS associated with a report, list them under the Additional DUNS tab. DUNS, like EINs, can be entered either manually or through the provided worksheet.

Submission Form - Additional DUNS

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| | | | | | | | | | | |
|----------|----------------|---------------|------------|----------------|---------------|----------|-----------------|------------------------|--------------------|----------|
| Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | Finalize |
|----------|----------------|---------------|------------|----------------|---------------|----------|-----------------|------------------------|--------------------|----------|

Download DUNS Worksheet

Upload DUNS Worksheet

Additional DUNS
Report ID: 693464 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

-
 -

Save

Delete

4.8.2.1 Adding DUNS Manually

Follow this procedure to add additional DUNS manually:

1. Type each additional DUNS individually in the provided fields and click the **Save** button.

Additional DUNS
Report ID: 693464 Version: 1 Form Type: Uniform Guidance

Option 1: Add DUNS one at a time
To key in additional DUNS individually, type in the number in the boxes on the right and click the **Save** button.

Option 2: Add multiple DUNS using worksheet

1. Download the worksheet by clicking on the **Download DUNS Worksheet** button above.
2. Complete the worksheet and save it on your computer.
3. Upload the worksheet by clicking on the **Download DUNS Worksheet** button above.

-
 -

Save

Delete

2. Each entered DUNS will appear on the left hand side of the page.

Additional DUNS Report ID: 693464 Version: 1 Form Type: Uniform Guidance

Click on a DUNS number to edit it.

| DUNS |
|-------------|
| 22-222-2222 |
| 11-111-1111 |

✓

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER DUNS.

- -

Save

Delete

3. To edit a DUNS, select it from the list in the left panel by clicking on it. It will highlight in yellow and the number will appear in the field on the right. Make appropriate changes and click the **Update** button.
4. To delete a DUNS, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field on the right. Click the **Delete** button.

Additional DUNS Report ID: 693464 Version: 1 Form Type: Uniform Guidance

Click on a DUNS number to edit it.

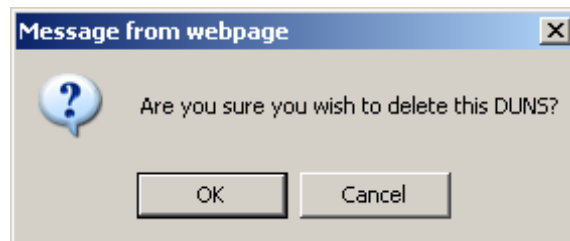
| DUNS |
|-------------|
| 22-222-2222 |
| 11-111-1111 |

22 - 222 - 2222

Update

Delete

5. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.



4.8.2.2 Adding Multiple DUNS Using a Worksheet

Follow this procedure to add additional DUNS using the DUNS worksheet:

1. Click the **Download DUNS Worksheet** button to retrieve the worksheet.

| | |
|---|--|
| <div style="display: inline-block; border: 1px solid black; padding: 2px 10px;">Download DUNS Worksheet</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-left: 10px;">Upload DUNS Worksheet</div> | |
| Report ID: 693464 Version: 1 Form Type: Uniform Guidance | |
| <p>Option 1: Add DUNS one at a time To key in additional DUNS individually, type in the number in the boxes on the right and click the Save button.</p> <p>Option 2: Add multiple DUNS using worksheet</p> <ol style="list-style-type: none"> 1. Download the worksheet by clicking on the Download DUNS Worksheet button above. 2. Complete the worksheet and save it on your computer. 3. Upload the worksheet by clicking on the Download DUNS Worksheet button above. | <div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-top: 10px;">Save</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-left: 10px; margin-top: 10px;">Delete</div> |

2. Complete the worksheet and save it to your computer.
3. Upload the worksheet by clicking the **Upload DUNS Worksheet** button.

| | |
|---|--|
| <div style="display: inline-block; border: 1px solid black; padding: 2px 10px;">Download DUNS Worksheet</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-left: 10px;">Upload DUNS Worksheet</div> | |
| Report ID: 693464 Version: 1 Form Type: Uniform Guidance | |
| <p>Option 1: Add DUNS one at a time To key in additional DUNS individually, type in the number in the boxes on the right and click the Save button.</p> <p>Option 2: Add multiple DUNS using worksheet</p> <ol style="list-style-type: none"> 1. Download the worksheet by clicking on the Download DUNS Worksheet button above. 2. Complete the worksheet and save it on your computer. 3. Upload the worksheet by clicking on the Download DUNS Worksheet button above. | <div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-top: 10px;">Save</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-left: 10px; margin-top: 10px;">Delete</div> |

4. Each entered DUNS will appear on the left hand side of the page.

| | |
|--|--|
| Report ID: 693464 Version: 1 Form Type: Uniform Guidance | |
| <p>Click on a DUNS number to edit it.</p> <div style="border: 1px solid black; padding: 5px; margin-top: 10px;"> <div style="background-color: #003366; color: white; text-align: center; padding: 2px;">DUNS</div> <div style="border: 1px solid black; padding: 2px; margin-top: 2px;">11-111-1111</div> <div style="border: 1px solid black; padding: 2px; margin-top: 2px; background-color: #0070C0; color: white;">22-222-2222</div> </div> | <div style="border: 1px solid black; width: 60px; height: 20px; margin: 0 auto;"></div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-top: 10px;">Save</div> <div style="display: inline-block; border: 1px solid black; padding: 2px 10px; margin-left: 10px; margin-top: 10px;">Delete</div> |

5. To edit a DUNS follow Step 3 in Section 4.8.2.1.
6. To delete a DUNS follow Steps 4 - 5 in Section 4.8.2.1.

4.8.3 Additional UEIs Tab

If there are additional UEIs associated with a report, list them under the Additional UEIs tab. UEIs, like EINs and DUNS, can be entered either manually or through the provided worksheet.

Federal Audit Clearinghouse
Internet Data Entry System

Submission Form - Additional UEIs

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Gen Info | Federal Awards | Award Findings | Findings Text | CAP Text | **Additional UEIs** | Secondary Auditors | Finalize

Download UEI Worksheet | Upload UEI Worksheet

Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

UEI
USER00000002

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER

Save Delete

4.8.3.1 Adding UEIs Manually

Follow this procedure to add additional UEIs manually:

1. Type each additional UEI individually in the provided fields and click the **Save** button.

Download UEI Worksheet | Upload UEI Worksheet

Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

UEI
USER00000002

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER

USER00000003

Save Delete

2. Each entered UEI will appear on the left hand side of the page.

Download UEI Worksheet Upload UEI Worksheet

Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

| UEI |
|--------------|
| USER00000002 |
| USER00000003 |

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER UEI.

3. To edit a UEI, select it from the list in the left panel by clicking on it. It will highlight in yellow and the number will appear in the field on the right. Make appropriate changes and click the **Update** button.
4. To delete a UEI, select it from the list in the left panel. It will highlight in yellow and the number will appear in the field on the right. Click the **Delete** button.

Download UEI Worksheet Upload UEI Worksheet

Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

| UEI |
|--------------|
| USER00000002 |
| USER00000003 |

USER00000002

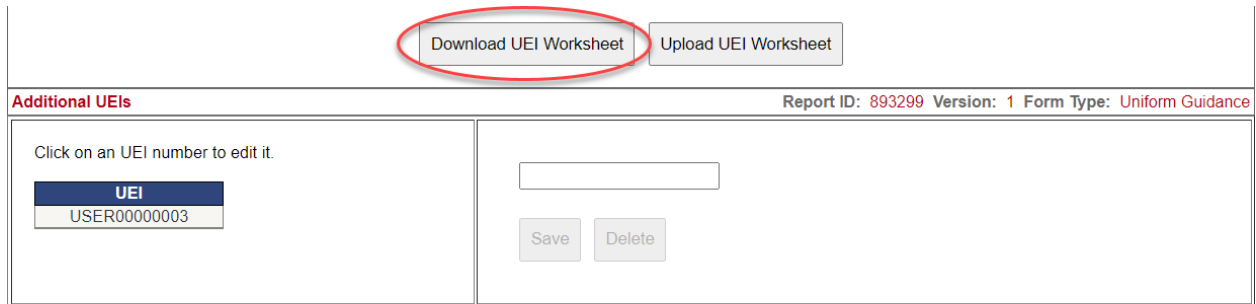
5. A message pop-up window will appear. Select the **OK** button to continue or the **Cancel** button to stop the deletion process.

Are you sure you wish to delete this UEI? Click "OK " to proceed or "Cancel " to keep this UEI.

4.8.3.2 Adding Multiple UEIs Using a Worksheet

Follow this procedure to add additional UEI using the UEIs worksheet:

1. Click the **Download UEI Worksheet** button to retrieve the worksheet.



Download UEI Worksheet Upload UEI Worksheet

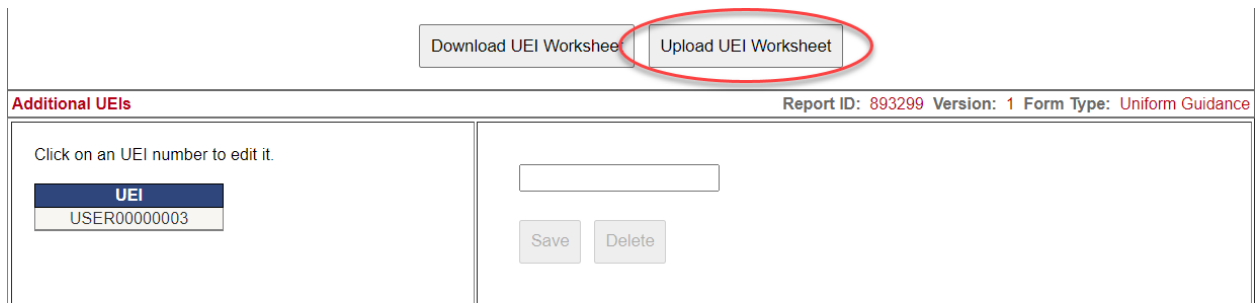
Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

| UEI |
|--------------|
| USER00000003 |

Save Delete

- Complete the worksheet and save it to your computer.
- Upload the worksheet by clicking the **Upload UEI Worksheet** button.



Download UEI Worksheet Upload UEI Worksheet

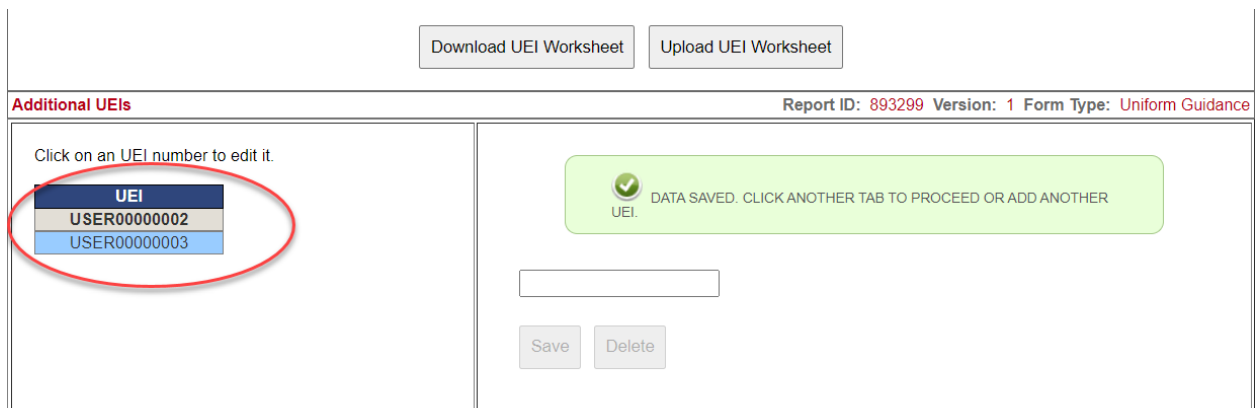
Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

| UEI |
|--------------|
| USER00000003 |

Save Delete

- Each entered UEI will appear on the left hand side of the page.



Download UEI Worksheet Upload UEI Worksheet

Additional UEIs Report ID: 893299 Version: 1 Form Type: Uniform Guidance

Click on an UEI number to edit it.

| UEI |
|--------------|
| USER00000002 |
| USER00000003 |

Save Delete

DATA SAVED. CLICK ANOTHER TAB TO PROCEED OR ADD ANOTHER UEI.

- To edit a UEI follow Step 3 in Section 4.8.2.1.
- To delete a UEI follow Steps 4 - 5 in Section 4.8.2.1.

4.8.4 Secondary Auditors Tab

If there are additional auditors who worked on the audit, add them under the Secondary Auditors

tab. You may add a maximum of twelve auditors. Please note, these auditors do not certify any portion of the Single Audit Reporting package.

Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | **Secondary Auditors** | Finalize

Add Secondary Auditor

Secondary Auditors Report ID: 693464 Version: 1 Form Type: Uniform Guidance

| Auditor Firm Name | Auditor EIN | Auditor Address | City | State | ZIP Code | Contact Name | Contact Title | Contact Phone | Contact Fax | Contact E-mail |
|--|-------------|-----------------|------|-------|----------|--------------|---------------|---------------|-------------|----------------|
| Click "Add Secondary Auditor" button to enter auditor information. | | | | | | | | | | |

1. To add a secondary auditor, click the **Add Secondary Auditor** button.

Add Secondary Auditor

Secondary Auditors Report ID: 693464 Version: 1 Form Type: Uniform Guidance

| Auditor Firm Name | Auditor EIN | Auditor Address | City | State | ZIP Code | Contact Name | Contact Title | Contact Phone | Contact Fax | Contact E-mail |
|--|-------------|-----------------|------|-------|----------|--------------|---------------|---------------|-------------|----------------|
| Click "Add Secondary Auditor" button to enter auditor information. | | | | | | | | | | |

2. Fill in the Secondary Auditor Details completely, and click the **Save** button. Once you are finished inputting the Secondary Auditors data proceed to the Finalize tab.

Secondary Auditor Details Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Auditor Firm Name

Auditor EIN -

Auditor Address (number and street)

City

State

ZIP Code -

Contact Name

Contact Title

Contact Phone () -

Contact Fax () -

Contact E-mail

Save Cancel Add Another Secondary Auditor

4.9 Finalize Tab

The IDES system provides a validation process that automatically checks Form SF-SAC for errors or inconsistencies.

Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINs | Additional DUNS | Secondary Auditors | **Finalize**

Check for Errors

1. To start the validation, click the **Check for Errors** button.
2. If there are any errors, the system will specify the page(s) on which the error(s) occurred and the corrective action needed. Please return to the appropriate page(s) and fix the error(s).

Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINS | Additional DUNS | Secondary Auditors | **Finalize**

Check for Errors

Finalize

Report ID: 693464 Version: 1 Form Type: Uniform Guidance

[Download Errors](#)

ERROR

- **AWARD FINDINGS:** PLEASE SELECT ALL THE FIELDS ON THE FEDERAL AWARDS AUDIT FINDINGS PAGE.
- **TEXT OF THE AUDIT FINDINGS:** PLEASE ENTER ALL FIELDS ON THE TEXT OF THE AUDIT FINDINGS PAGE.
- **TEXT OF THE CAP:** PLEASE ENTER ALL FIELDS ON THE TEXT OF THE CAP PAGE.
- **ADDITIONAL EINS:** PLEASE ADD ADDITIONAL EINS.

3. If there are no errors, click the **Finalize** button, which locks the form and will advance you to the next step of uploading the audit.

Gen Info | Federal Awards | Notes to SEFA | Audit Info | Award Findings | Findings Text | CAP Text | Additional EINS | Additional DUNS | Secondary Auditors | **Finalize**

Finalize

Report ID: 693464 Version: 1 Form Type: Uniform Guidance



VALIDATION SUCCESSFUL. IF YOU NEED TO MAKE ANY CHANGES AFTER FINALIZING, UNLOCK THE FORM FROM THE REPORT HOME PAGE.

Finalize

5.0 UPLOADING THE AUDIT REPORT

All PDFs must be text searchable, unencrypted, and unlocked. If you fail to meet these requirements, your reporting package will NOT be accepted. Instructions on how to create an acceptable PDF are in Appendix III of this document. These instructions are also located on the Single Audit Reporting Package Upload page, which you can get to by clicking **STEP 2. Upload and Finalize Audit Report**.

1. From the Report Home page, click **STEP 2. Upload and Finalize Audit Report** button.

| Report Home | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--|-------------------------------|--|-------------------|----------------------|-------------------------------|--|--|----------------------|--------------------|---|--|--|--|--------------------------------|--|--|--|--------------------------------|--|--|--|--------------------------------------|--|--|--|
| [Back to Account Home] | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TEST UG 1, 2015 Type of Entity: State (Edit/Update) | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | | | | | | | | | | | | | | | | | | | | | | | | |
| <div>Audit Form</div> <div>Unlock Finalized Form SF-SAC</div> <div>View/Print Form SF-SAC</div> <div>Audit/SEFA Reports</div> <div>Report Access</div> <div>Help</div> | <p>This page allows you to view submission status, as well as, complete submission steps for this single audit report.</p> <table border="1"> <thead> <tr> <th></th> <th>Completion Status</th> <th>Completion Date/Time</th> <th>Completed By (E-mail Address)</th> </tr> </thead> <tbody> <tr> <td>STEP 1. Enter and Finalize Form SF-SAC</td> <td></td> <td>7/1/2016 11:17:03 AM</td> <td>ERD.FAC@CENSUS.GOV</td> </tr> <tr> <td>STEP 2. Upload and Finalize Audit Report</td> <td></td> <td></td> <td></td> </tr> <tr> <td>STEP 3a. Auditee Certification</td> <td></td> <td></td> <td></td> </tr> <tr> <td>STEP 3b. Auditor Certification</td> <td></td> <td></td> <td></td> </tr> <tr> <td>STEP 4. Submit to FAC for Processing</td> <td></td> <td></td> <td></td> </tr> </tbody> </table> | | | | Completion Status | Completion Date/Time | Completed By (E-mail Address) | STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV | STEP 2. Upload and Finalize Audit Report | | | | STEP 3a. Auditee Certification | | | | STEP 3b. Auditor Certification | | | | STEP 4. Submit to FAC for Processing | | | |
| | Completion Status | Completion Date/Time | Completed By (E-mail Address) | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 2. Upload and Finalize Audit Report | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 3a. Auditee Certification | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 3b. Auditor Certification | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| STEP 4. Submit to FAC for Processing | | | | | | | | | | | | | | | | | | | | | | | | | | | |

2. Enter the **Starting PDF Page Number** for each of the components listed. If the component is not included in the audit, enter N/A in the field (N/A is only accepted for the Summary Schedule of Prior Audit Findings and the Corrective Action Plan).

Note: Respondents electing to submit under the Alternative Compliance Examination Engagement will NOT receive this screen.

| PDF Components (Click here to Open/Close) | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|---|--------------------------|-----------|----------------------|---|----------------------|--|----------------------|---|----------------------|---|----------------------|--|----------------------|--|----------------------|---|----------------------|---|----------------------|--|------------------------|---|-------------------------|---|
| <p>All components of the audit report package must be merged into a single PDF file.</p> <p>Enter the starting PDF page number for each of the components listed below. Each required component on the checklist must have a numeric page number, unless otherwise noted below.</p> <table border="1"> <thead> <tr> <th>Starting PDF Page Number</th> <th>Component</th> </tr> </thead> <tbody> <tr> <td><input type="text"/></td> <td>Financial Statement(s) 2 CFR 200.510(a)</td> </tr> <tr> <td><input type="text"/></td> <td>Opinion on Financial Statements 2 CFR 200.510(a)</td> </tr> <tr> <td><input type="text"/></td> <td>Schedule of Expenditures of Federal Awards 2 CFR 200.510(b)</td> </tr> <tr> <td><input type="text"/></td> <td>Opinion or Disclaimer of Opinion on Schedule of Federal Awards 2 CFR 200.515(a)</td> </tr> <tr> <td><input type="text"/></td> <td>Uniform Guidance Report on Internal Control 2 CFR 200.515(b)</td> </tr> <tr> <td><input type="text"/></td> <td>Uniform Guidance Report on Compliance 2 CFR 200.515(c)</td> </tr> <tr> <td><input type="text"/></td> <td>GAS Report on Internal Control 2 CFR 200.515(b)</td> </tr> <tr> <td><input type="text"/></td> <td>GAS Report on Compliance 2 CFR 200.515(c)</td> </tr> <tr> <td><input type="text"/></td> <td>Schedule of Findings and Questioned Costs 2 CFR 200.515(d)</td> </tr> <tr> <td><input type="text"/> *</td> <td>Summary Schedule of Prior Audit Findings 2 CFR 200.511(b) <i>Required if prior audit findings exist. If there are no prior audit findings, enter 'N/A'</i></td> </tr> <tr> <td><input type="text"/> **</td> <td>Corrective Action Plan (if findings) 2 CFR 200.511(c) <i>Required if findings exist.</i></td> </tr> </tbody> </table> | | Starting PDF Page Number | Component | <input type="text"/> | Financial Statement(s) 2 CFR 200.510(a) | <input type="text"/> | Opinion on Financial Statements 2 CFR 200.510(a) | <input type="text"/> | Schedule of Expenditures of Federal Awards 2 CFR 200.510(b) | <input type="text"/> | Opinion or Disclaimer of Opinion on Schedule of Federal Awards 2 CFR 200.515(a) | <input type="text"/> | Uniform Guidance Report on Internal Control 2 CFR 200.515(b) | <input type="text"/> | Uniform Guidance Report on Compliance 2 CFR 200.515(c) | <input type="text"/> | GAS Report on Internal Control 2 CFR 200.515(b) | <input type="text"/> | GAS Report on Compliance 2 CFR 200.515(c) | <input type="text"/> | Schedule of Findings and Questioned Costs 2 CFR 200.515(d) | <input type="text"/> * | Summary Schedule of Prior Audit Findings 2 CFR 200.511(b) <i>Required if prior audit findings exist. If there are no prior audit findings, enter 'N/A'</i> | <input type="text"/> ** | Corrective Action Plan (if findings) 2 CFR 200.511(c) <i>Required if findings exist.</i> |
| Starting PDF Page Number | Component | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Financial Statement(s) 2 CFR 200.510(a) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Opinion on Financial Statements 2 CFR 200.510(a) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Schedule of Expenditures of Federal Awards 2 CFR 200.510(b) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Opinion or Disclaimer of Opinion on Schedule of Federal Awards 2 CFR 200.515(a) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Uniform Guidance Report on Internal Control 2 CFR 200.515(b) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | Uniform Guidance Report on Compliance 2 CFR 200.515(c) | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> | GAS Report on Internal Control 2 CFR 200.515(b) | | | | | | | | | | | | | | | | | | | | | | | | |
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| <input type="text"/> * | Summary Schedule of Prior Audit Findings 2 CFR 200.511(b) <i>Required if prior audit findings exist. If there are no prior audit findings, enter 'N/A'</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="text"/> ** | Corrective Action Plan (if findings) 2 CFR 200.511(c) <i>Required if findings exist.</i> | | | | | | | | | | | | | | | | | | | | | | | | |
| <input type="button" value="Save"/> | | | | | | | | | | | | | | | | | | | | | | | | | |

3. Click the **Save** button.
4. On the right side of the page, click the **Browse** button to search for the PDF on your computer. Select the filename and click the **Open** button.

PDF Components (Click here to Open/Close)

Audit Report (Click here to Open/Close)

IMPORTANT NOTICE

Soon, scanned image files of the Uniform Guidance reporting package will no longer be accepted.

PDF Document

Starting with 2014 fiscal year audits, PDFs *must* meet these requirements:

- Converted from an electronic document and text searchable
- Unencrypted
- Printing Allowed
- Content Copying Allowed

[Compliant PDF Instructions](#)

Attention: Please review your audit reporting package to make sure that Personally Identifiable Information (PII) is not included. Examples of PII are, but not limited to, Social Security Numbers, account numbers, vehicle identification numbers, copies of cancelled checks, student names, dates of birth, personal addresses or personal phone numbers. **PDF File size is limited to 30MB.**

Use the **Browse** button to select a file from your local disk drive. Then, click the **Upload Audit Report File** button.

Enter Filename: **Browse...**

Upload Audit Report File

Compliant PDF instructions can be found on the left side of the page.

5. Click the **Upload Audit Report File** button.

PDF Components (Click here to Open/Close)

Audit Report (Click here to Open/Close)

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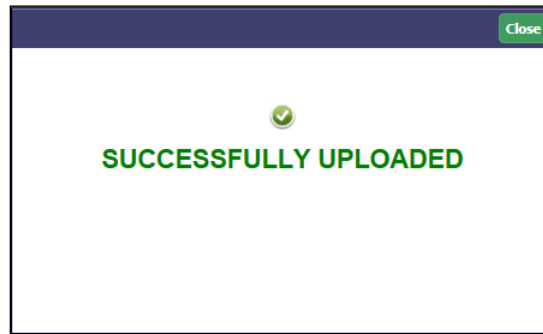
Attention: Please review your audit reporting package to make sure that Personally Identifiable Information (PII) is not included. Examples of PII are, but not limited to, Social Security Numbers, account numbers, vehicle identification numbers, copies of cancelled checks, student names, dates of birth, personal addresses or personal phone numbers. **PDF File size is limited to 30MB.**

Use the **Browse** button to select a file from your local disk drive. Then, click the **Upload Audit Report File** button.

Enter Filename: **Browse...**

Upload Audit Report File

6. A window will pop up indicating that the audit report uploaded successfully.



7. Close the pop-up window. You will be returned to the Report Home page. The applicable STEP 3 button will be activated (**STEP 3a. Auditee Certification** if you are the auditee or **STEP 3b. Auditor Certification** if you are the auditor). Follow the instructions outlined in Section 6.0 (below) to certify the report.

6.0 CERTIFICATIONS

Once the audit report upload is complete, the auditee and auditor will both receive an email notification stating that the certification process is ready for their action.

Please note, only one person can be in a report at any given time. If you attempt to access a report that is already in use by another user, you will receive an error notification.

Follow this procedure to certify the reporting package:

1. Once you receive notification that the single audit submission is ready for certification, log into the IDES site using your current e-mail address and password.
2. Click the **Continue/Certify** button.

| Account Home | |
|--|---|
| <div>Continue/Certify (In-Progress Audits)</div> | <p><u>Continue/Certify</u> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse.</p> <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| <div>View (Submitted Audits)</div> | <p><u>View</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| <div>Start (New Audit)</div> | <p><u>Start</u> a new single audit submission.</p> <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| <div>Revise (Submitted Audits)</div> | <p><u>Revise</u> information on a previously submitted single audit.</p> <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

3. Click the **Select** link associated with the appropriate fiscal period and entity (last

column).

| Resume Submission | | | | | |
|--|---------|-------------|-----------------------------|----------------------|------------------------|
| [Back to Account Home] | | | | | |
| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date | |
| 800800 | 1 | 888888888 | FEDERAL AUDIT CLEARINGHOUSE | 07/25/2011 | Select |
| 800801 | 1 | 999999999 | FEDERAL AUDIT CLEARINGHOUSE | 09/30/2012 | Select |

4. If you are the auditee, click the **STEP 3a. Auditee Certification** button. If you are the auditor, click the **STEP 3b. Auditor Certification** button.

TEST UG 1, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit/SEFA Reports

Report Access

Activate/Deactivate Report User

Update User Role

Add User

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | | | |
| STEP 3b. Auditor Certification Why is button grayed out? | | | |
| STEP 4. Submit to FAC for Processing | | | |

6.1 Auditee Certification

1. Read the four certification statements carefully and select the appropriate statement.

I certify that, to the best of my knowledge and belief, the auditee has:

Select only one:

Standard Auditee Certification

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²;

Alternative Compliance Examination Engagement Auditee Certification

☐ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F;

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²; and, is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F;

2. After selecting the applicable statement, you will see the remaining certification criteria. Please carefully read the criteria, and check the checkbox next to each item to signify that you agree.

Select only one:

Standard Auditee Certification

☒ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package.

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available².

Alternative Compliance Examination Engagement Auditee Certification

☐ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available², and is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

Check the box next to each item to signify you agree. All boxes must be checked in order to certify.

☒ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)², or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package.

☒ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee.

☒ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC.

☒ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete.

☒ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3.

☒ ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance, and

☒ authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

Select only one:

Standard Auditee Certification

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package.

☒ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available².

Alternative Compliance Examination Engagement Auditee Certification

☐ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available², and is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

Check the box next to each item to signify you agree. All boxes must be checked in order to certify.

☒ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)², or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except any texts entered in Part II, Item 2, Part III, Item 5(b) and Part IV, Item 2.

☒ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)⁴, or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except any texts entered in Part II, Item 2, Part III, Item 5(b) and Part IV, Item 2.

☒ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee.

☒ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC.

☒ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete.

☒ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3.

☒ ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance, and

☒ authorized the FAC to make the Form SF-SAC data, except any texts entered in Part II, Item 2, Part III, Item 5(b) and Part IV, Item 2, publicly available on a website.

Select only one:

Standard Auditee Certification

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package.

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available².

Alternative Compliance Examination Engagement Auditee Certification

☒ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available², and is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

Check the box next to each item to signify you agree. All boxes must be checked in order to certify.

☒ ensured that all data submitted within the Form SF-SAC and the ACEE report do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the ACEE report.

☒ ensured that all data submitted within the Form SF-SAC and the ACEE report do not include any business identifiable information (BII)², or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data and the ACEE report.

☒ engaged a practitioner to perform an ACEE as described in the SLFRF Compliance Supplement section published by OMB.

☒ ensured the practitioner completed the ACEE.

☒ included all information required to be reported in the sections of Form SF-SAC relevant to the ACEE, and such information is accurate and complete.

☒ authorized the FAC to make the Form SF-SAC and ACEE report publicly available on a website.

Select only one:

Standard Auditee Certification

☐ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package.

☒ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available².

Alternative Compliance Examination Engagement Auditee Certification

☐ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

☒ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available², and is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F.

Check the box next to each item to signify you agree. All boxes must be checked in order to certify.

☒ has ensured that all data submitted within the Form SF-SAC do not include protected personally identifiable information (Protected PII)³, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data, except any texts entered in Part III, Item 5(b) and Part IV, Item 2.

☒ has ensured that all data submitted within the Form SF-SAC do not include any business identifiable information (BII)⁴, or if they do, the FAC is authorized to publicly post all information contained in the Form SF-SAC data, except any texts entered in Part III, Item 5(b) and Part IV, Item 2.

☒ engaged a practitioner to perform an ACEE as described in the SLFRF Compliance Supplement section published by OMB.

☒ ensured the practitioner completed the ACEE.

☒ included all information in the sections of the Form SF-SAC relevant to the ACEE, and such information is accurate and complete.

☒ authorized the FAC to make the Form SF-SAC data, except any texts entered in Part II, Item 2, Part III, Item 5(b) and Part IV, Item 2, publicly available on a website.

3. The auditee will then enter his/her name in the **Title of Certifying Official** field and click the **Agree to Auditee Statement** button to complete the certification.

Please note that if your name appears incorrectly in the **Name of Certifying Official** field, you may correct it by following the steps in Section 10.3 of this Manual.

Select only one:

Standard Auditee Certification

☒ ensured that the Form SF-SAC data and reporting package do not include protected personally identifiable information (Protected PII)¹, or if they do, the Federal Audit Clearinghouse (FAC) is authorized to publicly post all information contained in the Form SF-SAC data and the reporting package;

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²;

Alternative Compliance Examination Engagement Auditee Certification

☐ is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program-Specific Audit under 2 CFR Part 200, Subpart F;

☐ qualified as an Indian Tribe or Tribal Organization¹ and opts not to authorize the Federal Audit Clearinghouse (FAC) to make the reporting package publicly available²; and, is eligible for the Alternative Compliance Examination Engagement (ACEE) on expenditures from its Department of Treasury Coronavirus State and Local Fiscal Recovery Funds (SLFRF) award as outlined in the SLFRF Compliance Supplement section published by the Office of Management and Budget (OMB), and has opted to follow the ACEE instead of a Single Audit or Program - Specific Audit under 2 CFR Part 200, Subpart F;

Check the box next to each item to signify you agree. All boxes must be checked in order to certify.

- ☒ ensured that the Form SF-SAC data and reporting package do not include business identifiable information (BII)², or if they do, the FAC is authorized to publicly post all information contained in the Form SF - SAC data and the reporting package;
- ☒ complied with the requirements of 2 CFR Part 200 Subpart F specific to the auditee;
- ☒ prepared the data in this Form SF-SAC in accordance with 2 CFR Part 200 Subpart F and the accompanying instructions to this Form SF-SAC;
- ☒ included all information required to be reported in this Form SF-SAC in its entirety and such information is accurate and complete;
- ☒ engaged an auditor to perform an audit in accordance with 2 CFR Part 200 Subpart F for the period described in Part I, Items 1 and 3;
- ☒ ensured the auditor has completed such audit and issued the signed audit report required by 2 CFR 200.515 which states that the audit was conducted in accordance with the audit requirements of the Uniform Guidance; and
- ☒ authorized the FAC to make the Form SF-SAC data and reporting package publicly available on a website.

¹ 2 CFR 200.79 and 2 CFR 200.82.

² BII consists of information defined in the Freedom of Information Act (FOIA) as "trade secrets and commercial or financial information obtained from a person [that is] privileged or confidential." (5 U.S.C. 552(b)(4)). This information is exempt from automatic release under the (b)(4) FOIA exemption. "Commercial" is not confined to records that reveal "basic commercial operations" but includes any records or information in which the submitter has a commercial interest, and can include information submitted by a nonprofit entity.

Name of Certifying Official:

Title of Certifying Official:

☒ Agree to Auditee Statement

4. You will be returned to the Report Home page. If you are the first party to certify the reporting package, you may want to notify the other party that they need to certify. You will see the completion status, time/date, and user who completed the action next to the green check marks.

TEST UG 1, 2015 Type of Entity: [State](#) ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit/SEFA Reports

Report Access

Activate/Deactivate Report User

Update User Role

Add User

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✓ | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✓ | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✓ | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification Why is button grayed out? | ✗ | | |
| STEP 4. Submit to FAC for Processing | ✗ | | |

6.2 Auditor Certification

- The auditor will click each checkbox to signify that each element of the certification statement has been carefully read and understood. The **Agree to Auditor Statement** button will become active after all of the checkboxes have been selected. Click the **Agree to Auditor Statement** to complete the certification. The auditor does not enter his/her name.

I acknowledge that:

Check the box next to each item to signify you agree. All boxes must be checked in order to proceed.

- ☒ the data elements and information included in this Form SF-SAC are limited to those prescribed by the Office of Management and Budget;
- ☒ the information in Part II of this Form SF-SAC is the responsibility of the auditee and is based on information included in the reporting package required by the Uniform Guidance;
- ☒ the information included in Part III of this Form SF-SAC, except for Part III, Item 3(d), and Items 4(a)-(d) (when there are audit findings), was transferred by the auditor from the auditor's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such reports;
- ☒ the auditor has not performed any auditing procedures since the date of the auditor's report(s) or any additional auditing procedures in connection with the completion of this Form SF-SAC; and
- ☒ a copy of the reporting package required by the Uniform Guidance, which includes the complete auditor's report(s), may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this Form SF-SAC.

Agree to Auditor Statement

I acknowledge that:

Check the box next to each item to signify you agree. All boxes must be checked in order to proceed.

- ☒ the practitioner completed the Alternative Compliance Examination Engagement in accordance with the requirements as described in Appendix VII and the Part 4 SLFRF program section of the Compliance Supplement published by OMB;
- ☒ the information in Part II of the Form SF-SAC relevant to the Alternative Compliance Examination Engagement is the responsibility of the auditee;
- ☒ the information included in Part III of the Form SF-SAC relevant to the Alternative Compliance Examination Engagement was transferred by the practitioner from the practitioner's report(s) for the period described in Part I, Items 1 and 3, and is not a substitute for such;
- ☒ the practitioner has not performed any examination procedures since the date of the practitioner's report(s) or any additional examination procedures in connection with the completion of this Form SF-SAC; and
- ☒ a copy of the Alternative Compliance Examination Engagement report may be made available by the Federal Audit Clearinghouse (FAC) on the FAC website or from the auditee at the address listed in Part I of this form SF-SAC.

Agree to Auditor Statement

- You will be returned to the Report Home page. If you are the first party to certify the reporting package, you may want to notify the other party that they need to certify. You will see the completion status, time/date, and who completed the action next to the green check marks.

| TEST UG 1, 2015 Type of Entity: State (Edit/Update) | | Report ID: 637505 Version: 1 Form Type: Uniform Guidance | | |
|--|---|--|-----------------------------|--------------------------------------|
| Audit Form | This page allows you to view submission status, as well as, complete submission steps for this single audit report. | | | |
| Audit/SEFA Reports | | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
| Report Access | STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| Activate/Deactivate Report User | STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| Update User Role | STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| Add User | STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | GOVS.FAC.IDES@CENSUS.GOV |
| Help | STEP 4. Submit to FAC for Processing | | | |

- If you are the second party to certify, the **STEP 4. Submit to FAC for Processing** button will be activated. Follow the instructions outlined in Section 7.0 (below) to submit the report.

7.0 SUBMITTING THE REPORT

Follow this procedure to submit the reporting package to FAC for processing.

- If you are not already logged in, log into the IDES site using your current e-mail address and password. Select the report you wish to submit.

- Click the **STEP 4. Submit to FAC for Processing** button.

TEST UG 1, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit/SEFA Reports

Report Access

Activate/Deactivate Report User

Update User Role

Add User

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|---|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✓ | 7/6/2016 11:44:06 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✓ | 7/6/2016 11:44:20 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✓ | 7/6/2016 11:48:13 AM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification | ✓ | 7/6/2016 11:44:25 AM | GOVS.FAC.IDES@CENSUS.GOV |
| STEP 4. Submit to FAC for Processing | ✗ | | |

- Click the **Submit for Processing** button to submit the report.

Submit to FAC

[\[Back to Report Home \]](#)

You have selected the option to submit this report to the Federal Audit Clearinghouse (FAC) for processing. You will **not** be able to rescind this submission once it is submitted. You will be able to make changes by **revising** the submission.

Submit for Processing

- To make modifications to a report that has already been submitted, follow the Revision process outlined in Section 8.0 (below).

8.0 REVISE SUBMISSIONS

You may revise a report at any time. The following procedure outlines how to make modifications to a reporting package that has already been submitted.

- Log into the IDES site using your current e-mail address and unique password.
- Click the **Revise** button.

Account Home

| | |
|---|--|
| Continue/Certify (In-Progress Audits) | Continue/Certify work on a single audit that was started but not submitted to the Federal Audit Clearinghouse. <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| View (Submitted Audits) | View information on a previously submitted single audit. <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| Start (New Audit) | Start a new single audit submission. <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| Revise (Submitted Audits) | Revise information on a previously submitted single audit. <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

3. Click the **Select** link associated with the applicable Report ID (last column).

⚠ Selecting an audit report will undo your submission. Please **ONLY** select the audit report if you intend to change it and resubmit it. To simply review your submission, return to **Account Home** and click **View**.

| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date | |
|-----------|---------|-------------|--------------|----------------------|---------------|
| 637227 | 1 | 432222222 | B4234234 | 04/30/2015 | Select |

4. Select which component to revise by clicking one of the gray buttons. To revise only the PDF, click the **Revise PDF Only** button. To revise the data collection form or if both components need revising, click the **Revise Form & PDF** button.

Revise Submission Report

[\[Back to Revise Submission \]](#)

| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date |
|-----------|---------|-------------|-----------------------------|----------------------|
| 800765 | 1 | 999999999 | FEDERAL AUDIT CLEARINGHOUSE | 01/01/2010 |

Revise PDF Only

Revise Form & PDF

9.0 VIEW SUBMISSIONS

You may view your submissions at any time. The following procedure demonstrates how to view reporting packages that have already been submitted.

1. Log into the IDES site using your current e-mail address and unique password.

- Click the **View** button.

Account Home

| | |
|---|--|
| <div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;">Continue/Certify (In-Progress Audits)</div> | <u>Continue/Certify</u> work on a single audit that was started but not submitted to the Federal Audit Clearinghouse. <ul style="list-style-type: none"> • Certify, Finish, Submit, and Upload Single Audit. • Enter and exit the single audit report at any time and as many times as necessary to complete the submission. |
| <div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;">View (Submitted Audits)</div> | <u>View</u> information on a previously submitted single audit. <ul style="list-style-type: none"> • Archive copies of previously submitted form SF-SACs or reporting packages. |
| <div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;">Start (New Audit)</div> | <u>Start</u> a new single audit submission. <ul style="list-style-type: none"> • Each Report ID corresponds to one single audit. • Start a new report for each fiscal period. |
| <div style="border: 1px solid #ccc; padding: 5px; background-color: #f0f0f0;">Revise (Submitted Audits)</div> | <u>Revise</u> information on a previously submitted single audit. <ul style="list-style-type: none"> • Change information on a previously submitted form SF-SAC or upload a revised reporting package. |

- Click the **Form** or **Audit** link (depending on what you would like to view) associated with the applicable Report ID (last column).

| View Submission | | | | | |
|--|---------|-------------|-------------------------------|----------------------|----------------------------|
| [Back to Account Home] | | | | | |
| Report ID | Version | Auditee EIN | Auditee Name | Fiscal Year End Date | |
| 800765 | 1 | 888888888 | FEDERAL AUDIT CLEARINGHOUSE 1 | 01/01/2010 | Form Audit |
| 800694 | 1 | 999999999 | FEDERAL AUDIT CLEARINGHOUSE 2 | 06/30/2012 | Form Audit |

10.0 ACCOUNT TOOLS

From the Account Home page, you may change your password, update your e-mail address, update your name, activate or deactivate a user account or add a user to a report.

Account Home


Federal Audit Clearinghouse
 Internet Data Entry System

Account Tools
[X Sign Out]

Continue/Certify
(In-Progress Audits)

View information on a previously submitted single audit.

Change My Password
 Update My E-mail Address
 Change My Name
 Activate/Deactivate User Account
 Add a User to a Report

10.1 Change My Password

The following procedure demonstrates how to change your password from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Password**.

Change My Password

Password Requirements:

- Password must have at least twelve (12) non-blank characters
- Password cannot be re-used multiple times
- Password must contain characters from each of the following four categories:
 - Upper-case characters (A-Z)
 - Lower-case characters (a-z)
 - Numbers (0-9)
 - Special Characters (!, @, #, \$, %, ^, &, *)

Account Information

E-mail Address:
GOVS.FAC@CENSUS.GOV

New Password:

Confirm New Password:

Save Password **Cancel**

2. Enter the new password in the first field labeled **New Password**.
3. Enter the same password in the second field labeled **Confirm New Password**.
4. Passwords must match. An asterisk (*) will appear if they do not match.
5. Click the **Save Password** button once you are finished. If you do not want to reset your password, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new password, you will be returned to the Account Home page.

10.2 Update My E-mail Address

The following procedure demonstrates how to update your e-mail address from the Account Tools menu.

1. From the Account Tools menu, click on **Update My E-Mail Address**.

E-mail Address

All Report IDs will be reassigned to this new email address.

Current E-mail Address: GOVS.FAC@CENSUS.GOV

New E-mail Address:

Confirm New E-mail Address:

Update E-mail **Cancel**

2. Enter the new e-mail address in the **New E-mail Address** field.

3. Enter the same e-mail address in the **Confirm New E-mail Address** field.
4. Emails must match. An asterisk (*) will appear if they do not match.
5. Click the **Update Email** button once you are finished. If you do not want to save the information, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new e-mail address, you will be returned to the Account Home page.
7. If an email address has already been entered into the system (e.g. if it has previously been listed as a user on a report), it cannot be used as a New E-mail Address.

10.3 Change My Name

The following procedure demonstrates how to change a name from the Account Tools menu.

1. From the Account Tools menu, click on **Change My Name**.



The screenshot shows a web form titled "Name". It contains three text input fields: "Current Name:", "New Name:", and "Confirm New Name:". Below these fields are two buttons: "Change Name" and "Cancel".

2. Enter the new name in the **New Name** field.
3. Confirm the name change by entering the new name again in the **Confirm New Name** field.
4. These names must match. An error message will appear if they do not match.
5. Click the **Change Name** button once you are finished. If you do not want to change your name, click the **Cancel** button, which will take you back to the Account Home page.
6. After saving your new name, you will be returned to the Account Home page.

10.4 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Account Tools menu.

1. From the Account Tools menu, click on **Activate/Deactivate User Account**.
2. Highlight the report that you want to update by clicking on it.
3. Available users to update will auto-populate in the **Report User** field below the grid.

| Activate/Deactivate Report User | | | |
|--|-------------|--|----------------------|
| [Back to Account Home] | | | |
| Click on a Report ID to activate or deactivate a report user. | | | |
| Report ID | Auditee EIN | Auditee Name | Fiscal Year End Date |
| 800765 | 222222222 | Federal Audit Clearinghouse | 01/01/2010 |
| 800694 | 333333333 | Federal Audit Clearinghouse 2 | 06/30/2012 |
| 800364 | 444444444 | Federal Audit Clearinghouse 3 | 10/02/2010 |
| 800902 | 555555555 | Federal Audit Clearinghouse 4 | 06/30/2012 |
| 800621 | 666666666 | Federal Audit Clearinghouse 5 | 07/04/2008 |
| 800524 | 777777777 | Federal Audit Clearinghouse 6 | 05/21/2010 |
| 800766 | 888888888 | Federal Audit Clearinghouse 7 | 11/10/2011 |
| 800800 | 999999999 | Federal Audit Clearinghouse 8 | 11/06/2012 |
| Select a Report User and the User Status and click the Update button. | | | |
| Report User: | | <input type="text" value="FACUSER@CENSUS.GOV - Active"/> | |
| User Status: | | <input type="text" value="Active"/> | |
| | | <input type="button" value="Update"/> | |

Note: All reports must contain an Auditor and Auditee Certifying official at all times. You cannot deactivate users in these roles. You must change their role to a non-certifying role before deactivating them. If there are no other users listed within the report, you will not be able to change their role. You will receive an error message if this occurs.

4. Select the user and status you want to update from the **User Status** drop-down menu.
5. Click the **Update** button.
6. To cancel this transaction or to go back to the Account Home page, click the **Back to Account Home** link.

10.5 Add a User to a Report

The following procedure demonstrates how to add a user from the Account Tools menu.

1. From the Account Tools menu, click on **Add a User to a Report**.

Add a User to a Report

[\[Back to Account Home \]](#)

Click on a Report ID to add a user to that report.

| Report ID | Auditee EIN | Auditee Name | Fiscal Year End Date |
|-----------|-------------|-------------------------------|----------------------|
| 800328 | 111111111 | Federal Audit Clearinghouse | 06/30/2012 |
| 800380 | 222222222 | Federal Audit Clearinghouse 2 | 09/30/2012 |
| 800378 | 333333333 | Federal Audit Clearinghouse 3 | 06/30/2009 |
| 800379 | 444444444 | Federal Audit Clearinghouse 4 | 10/03/2010 |
| 800488 | 555555555 | Federal Audit Clearinghouse 5 | 06/30/2012 |
| 800320 | 666666666 | Federal Audit Clearinghouse 6 | 06/30/2012 |
| 800340 | 777777777 | Federal Audit Clearinghouse 7 | 06/22/2010 |
| 800326 | 888888888 | Federal Audit Clearinghouse 8 | 02/21/2012 |
| 800334 | 999999999 | Federal Audit Clearinghouse 9 | 06/30/2012 |

Enter user information below and click the **Add** button.

Name: *

E-mail: *

Confirm E-mail: *

Select User Role: AUDITEE ▼

2. Highlight the report that you want to add the user to by clicking on it.
3. Fill out each of the fields below the grid with the user's information:
 - a. Name
 - b. E-mail
 - c. Confirm E-mail
 - d. Select User Role
4. Click the **Add** button once you are finished to save the information to the report.
5. The new User will receive an e-mail instructing them to create a new account password from a link. **They do not need to create a new account.**
6. To change the user's role after adding the user, see Section 13.2
7. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

11.0 REPORT HOME: AUDIT FORM

Located on the left hand side of the Report Home page, under the Audit Form drop-down menu, you can unlock a locked form or view/print a form. Note: these options only become available after **STEP 1. Enter and Finalize Form SF-SAC** is complete.

11.1 Unlock Finalized Form SF-SAC

The following procedure demonstrates how to unlock a finalized form from the Audit Form menu.

TEST UG 1, 2015 Type of Entity: [State](#) ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form

Unlock Finalized Form SF-SAC

View/Print Form SF-SAC

Audit/SEFA Reports

Report Access

Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | 7/1/2016 11:17:03 AM | FRD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification | | 7/1/2016 12:20:45 PM | GOVS.FAC.IDES@CENSUS.GOV |
| STEP 4. Submit to FAC for Processing | | | |

1. From the Audit Form drop-down menu, click on **Unlock Finalized Form SF-SAC**.
2. A warning message will appear indicating that unlocking the form will void any previously made certifications. You will also need to re-upload the audit report. Click the **Yes** button to unlock the form or the **No** button to cancel.

Warning Message

You have selected the option to **unlock** Finalized Form SF-SAC. Please note that this will **INVALIDATE** any auditor or auditee certifications that have already been completed.

Are you sure you want to continue?

Yes

No

11.2 View/Print Form SF-SAC

The following procedure demonstrates how to view or print a form from the Audit Form menu.

1. From the Audit Form drop-down menu, click on **View/Print Form SF-SAC**.

TEST UG 1, 2015 Type of Entity: State (Edit/Update) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form
 Unlock Finalized Form SF-SAC
View/Print Form SF-SAC
Audit/SEFA Reports
Report Access
Help

This page allows you to view submission status, as well as, complete submission steps for this single audit report.

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✓ | 7/1/2016 11:17:03 AM | FRD.FAC@CFNSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✓ | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✓ | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification | ✓ | 7/1/2016 12:20:45 PM | GOVS.FAC.IDES@CENSUS.GOV |
| STEP 4. Submit to FAC for Processing | ✗ | | |

- A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.
- The data collection form will appear in excel format. The tabs at the bottom of the spreadsheet coincide with the tabs in system and contain the data you inputted in the system.

| | | |
|----|---|---------------------------------|
| 2 | Auditee City | Auditor Firm/Organization City |
| 3 | CITY | CITY |
| 4 | Auditee State | Auditor Firm/Organization State |
| dy | General Info / Audit Info / Federal Awards / Audit Findings / Additional EINs / Additional DUNS / Secondary Auditors / Statements / Footnotes | |

Page: 1 of 1

12.0 REPORT HOME: AUDIT REPORT (PDF)

Located on the left hand side of the Report Home page, under the Audit Report (PDF) drop-down menu, you can re-upload an audit report or view/print an audit report. Note: these options only become available after **STEP 2. Upload and Finalize Audit Report** is complete.

12.1 Re-Upload Audit Report

The following procedure demonstrates how to re-upload an audit report from the Audit Reports (PDF) menu.

- From the Audit Reports (PDF) drop-down menu, click on **Re-Upload Audit Report**.

PILOT PARTICIPANT 12, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637505 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit/SEFA Reports

- Re-Upload Audit Report**
- View/Print Audit Report
- View/Print SEFA & Notes

Report Access

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✓ | 7/1/2016 11:17:03 AM | ERD.FAC@CENSUS.GOV |
| STEP 2. Upload and Finalize Audit Report | ✓ | 7/1/2016 11:27:12 AM | ERD.FAC@CENSUS.GOV |
| STEP 3a. Auditee Certification | ✓ | 7/1/2016 12:12:28 PM | ERD.FAC@CENSUS.GOV |
| STEP 3b. Auditor Certification | ✓ | 7/1/2016 12:20:45 PM | GOVS.FAC.IDES@CENSUS.GOV |
| STEP 4. Submit to FAC for Processing | ✗ | | |

2. A warning message will appear indicating that re-uploading the report will remove the existing report and void any previously made certifications. Click the **Yes** button to unlock the form or the **No** button to cancel.

Warning Message

You have selected the option to **re-upload** your audit report. This will **REMOVE** the existing audit report. Please note that this will **INVALIDATE** any auditor or auditee certifications that have already been completed.

Are you sure you want to continue?

Yes **No**

12.2 View/Print Audit Report

The following procedure demonstrates how to view or print an audit report from the Audit Report (PDF) menu.

1. From the Audit Report (PDF) drop-down menu, click on **View/Print Audit Report**.

ILOT PARTICIPANT 12, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637654 Version: 1 Form Type: Uniform Guidance

Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

Audit/SEFA Reports

Re-Upload Audit Report

View/Print Audit Report

View/Print SEFA & Notes

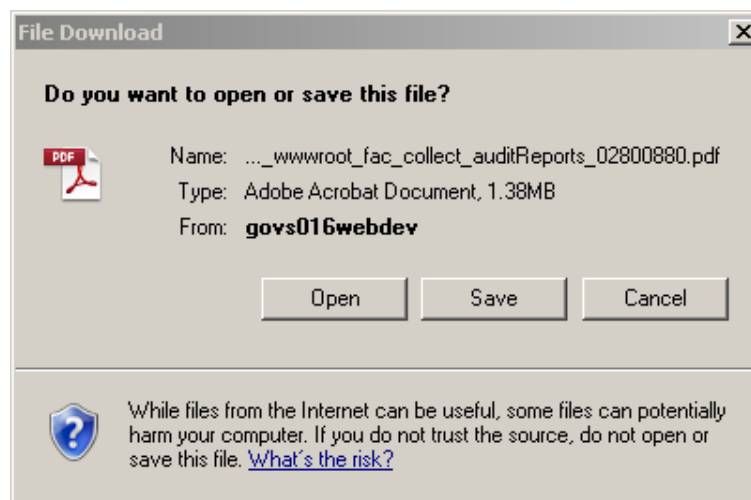
Report Access

Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | | |
| STEP 2. Upload and Finalize Audit Report | | | |
| STEP 3a. Auditee Certification | | | |
| STEP 3b. Auditor Certification | | | |
| STEP 4. Submit to FAC for Processing | | | |

If you need assistance, please contact the Federal Audit Clearinghouse (FAC) via [e-mail](#) or call 1-800-253-0696.

2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.



3. The audit report will appear in PDF format.

12.3 View/Print SEFA & Notes

The following procedure demonstrates how to view or print the system-generated SEFA and Notes from the Audit Report (PDF) menu.

1. From the Audit Form drop-down menu, click on **View/Print SEFA & Notes**.

PILOT PARTICIPANT 12, 2015 Type of Entity: State ([Edit/Update](#)) Report ID: 637654 Version: 1 Form Type: Uniform Guidance

☒ Audit Form This page allows you to view submission status, as well as, complete submission steps for this single audit report.

☒ Audit/SEFA Reports

Re-Upload Audit Report

View/Print Audit Report

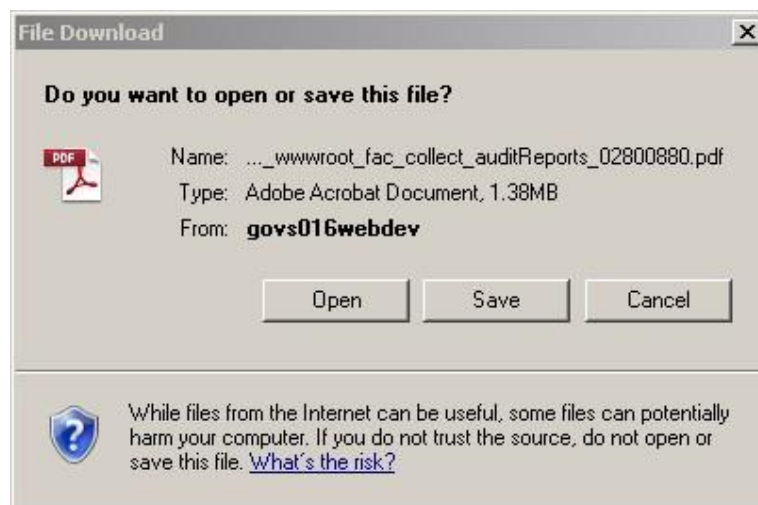
View/Print SEFA & Notes

☒ Report Access

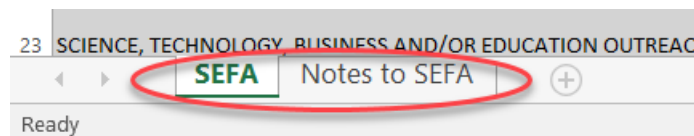
☒ Help

| | Completion Status | Completion Date/Time | Completed By (E-mail Address) |
|--|-------------------|----------------------|-------------------------------|
| STEP 1. Enter and Finalize Form SF-SAC | | | |
| STEP 2. Upload and Finalize Audit Report | | | |
| STEP 3a. Auditee Certification | | | |
| STEP 3b. Auditor Certification | | | |
| STEP 4. Submit to FAC for Processing | | | |

2. A File Download window will appear. You may choose to open or save the file. Alternatively, you can choose to cancel the action.



3. The downloaded file will be an editable Excel file (.xls).
4. The SEFA and Notes will both be in the Excel document. There will be two tabs: SEFA and Notes to SEFA.



After downloading the SEFA and Notes document, you can make changes or edits as needed, and can utilize the document when compiling the Single Audit reporting package for submission.

5. After making any necessary changes you can convert the Excel file to a PDF if you wish to incorporate the FAC-generated SEFA and Notes into the Single Audit PDF uploaded in Section 5.0.

To convert the Excel file to a PDF, open the file in Excel. Click “File” then click “Save As”. The “Save as type:” field at the bottom of the window will default to “Excel Workbook”. Instead, select “PDF” from the drop-down menu and click “Save”. Alternatively, you may use the “Save as Adobe PDF” function, or you may print to PDF depending on your version of Excel.

13.0 REPORT HOME: REPORT ACCESS

Located on the left hand side of the Report Home page, under the Report Access drop-down menu, you can activate/deactivate individual users within a report, update an individual user’s role or add a user to the report.

The screenshot shows the 'Report Home' interface. On the left, a vertical menu contains 'Audit Form', 'Audit Report (PDF)', 'Report Access', 'Activate/Deactivate Report User', 'Update User Role', 'Add User', and 'Help'. The 'Report Access' option is highlighted with a red rounded rectangle. To the right, a table displays the completion status of various steps. The table has two columns: the step name and the completion status (indicated by a red 'X' icon).

| | Completion Status |
|--|-------------------|
| STEP 1. Enter and Finalize Form SF-SAC | ✗ |
| STEP 2. Upload and Finalize Audit Report | ✗ |
| STEP 3a. Auditee Certification | ✗ |
| STEP 3b. Auditor Certification | ✗ |
| STEP 4. Submit to FAC for Processing | ✗ |

13.1 Activate/Deactivate Report User

The following procedure demonstrates how to activate or deactivate a user from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Activate/Deactivate Report User**.

Activate/Deactivate Report User

[\[Back to Report Home \]](#)

Report ID: 801144 Version: 1

Select a *Report User* and the *User Status* and click the **Update** button.

Report User: FACUSER@CENSUS.GOV - Active

User Status: Active

2. Select a user from the **Report User** drop-down menu.
3. Select a status from the **User Status** drop-down menu.
4. Click the **Update** button to save the information to the report.
5. To cancel this transaction or to go back to the to the Account Home page, click the **Back to Account Home** link.

13.2 Update User Role

The following procedure demonstrates how to update a user role from the Report Access menu.

1. From the **Report Access** drop-down menu, click on **Update User Role**.

Update User Role

[\[Back to Report Home \]](#)

Report ID: 801211 Version: 1

Users listed below are associated with this Report ID and Version. Please select *Role* for desired *User Account* and click the **Update** button.

| User Account | Role |
|----------------------------|-----------------|
| AUDITORCERTIFY@CENSUS.GOV | AUDITOR CERTIFY |
| AUDITORCERTIFY2@CENSUS.GOV | AUDITEE CERTIFY |
| AUDITEE@CENSUS.GOV | AUDITEE |
| AUDITOR@CENSUS.GOV | AUDITOR |

2. Select the user account that you would like to update.
3. Under the **Role** column, use the drop-down to switch the user's role.
 Note: there can only be one Auditor Certifying Official and one Auditee Certifying Official.
4. Click the **Update** button to save the information to the report. If you do not want to save

the information, click the **Cancel** button, which will take you back to the Report Home page.

13.3 Add User

The following procedure demonstrates how to add a user from the Report Access menu.

1. From the Report Access drop-down menu, click on **Add User**.

Add a User to a Report

[\[Back to Report Home \]](#)

Report ID: 800326 Version: 3

Enter user information below and click the **Add** button.

Name: *

E-mail: *

Confirm E-mail: *

Select User Role: ▼

2. Fill out each of the fields below the grid with the user's information:
 - a. Name
 - b. E-mail
 - c. Confirm E-mail
 - d. Select User Role
3. Click the **Add** button once you are finished to save the information to the report.
4. The new User will receive an e-mail instructing them to create a new account password from a link. **They do not need to create a new account.**
5. To cancel this transaction or to go back to the to the Report Home page, click the **Back to Report Home** link.

APPENDIX I – FEDERAL AUDIT CLEARINGHOUSE FEDERAL AGENCY TWO-DIGIT PREFIX LIST

(Numeric Order)

| | | | |
|-----|---|-----|---|
| 01* | <u>African</u> Development Foundation | 47 | <u>National</u> Science Foundation |
| 04* | <u>Inter-American</u> Foundation | 57 | <u>Railroad</u> Retirement Board |
| 07* | <u>Office</u> of National Drug Control Policy | 58 | <u>Securities</u> and Exchange Commission |
| 08* | <u>Peace</u> Corps | 59 | <u>Small</u> Business Administration |
| 09* | <u>Legal</u> Services Corporation | 60 | <u>Smithsonian</u> Institution |
| 10 | Department of <u>Agriculture</u> | 61* | <u>International</u> Trade Commission |
| 11 | Department of <u>Commerce</u> | 62 | <u>Tennessee</u> Valley Authority |
| 12 | Department of <u>Defense</u> | 64 | Department of <u>Veterans</u> Affairs |
| 13 | <u>Central</u> Intelligence Agency | 66 | <u>Environmental</u> Protection Agency |
| 14 | Department of <u>Housing</u> and Urban Development | 68 | <u>National</u> Gallery of Art |
| 15 | Department of the <u>Interior</u> | 70 | <u>Overseas</u> Private Investment Corporation |
| 16 | Department of <u>Justice</u> | 77 | <u>Nuclear</u> Regulatory Commission |
| 17 | Department of <u>Labor</u> | 78 | <u>Commodity</u> Futures Trading Commission |
| 18 | <u>Federal</u> Reserve System | 81 | Department of <u>Energy</u> |
| 19 | Department of <u>State</u> | 84 | Department of <u>Education</u> |
| 20 | Department of <u>Transportation</u> | 85 | <u>Scholarship</u> Foundations |
| 21 | Department of the <u>Treasury</u> | 86 | <u>Pension</u> Benefit Guaranty Corporation |
| 23 | <u>Appalachian</u> Regional Commission | 87 | <u>Consumer</u> Product Safety Commission |
| 27 | <u>Office</u> of Personnel Management | 88 | <u>Architectural</u> & Transportation Barriers Compliance Board |
| 29 | <u>Commission</u> on Civil Rights | 89 | <u>National</u> Archives & Records Administration |
| 30 | <u>Equal</u> Employment Opportunity Commission | 90 | <u>Delta</u> Regional Authority |
| 32 | <u>Federal</u> Communications Commission | 90 | <u>Denali</u> Commission |
| 33 | <u>Federal</u> Maritime Commission | 90 | <u>Election</u> Assistance Commission |
| 34 | <u>Federal</u> Mediation and Conciliation Service | 90 | <u>Japan</u> – U.S. Friendship Commission |
| 36 | <u>Federal</u> Trade Commission | 91 | United States <u>Institute</u> of Peace |
| 39 | <u>General</u> Services Administration | 92 | <u>National</u> Council on Disability |
| 40 | <u>Government</u> Printing Office | 93 | Department of <u>Health</u> and Human Services |
| 42 | <u>Library</u> of Congress | 94 | <u>Corporation</u> for National and Community Service |
| 43 | <u>National</u> Aeronautics & Space Administration | 96 | <u>Social</u> Security Administration |
| 44 | <u>National</u> Credit Union Administration | 97 | Department of <u>Homeland</u> Security |
| 45 | <u>National</u> Foundation on the Arts and the Humanities | 98 | U. S. <u>Agency</u> for International Development |
| 46 | <u>National</u> Labor Relations Board | 99* | <u>Miscellaneous</u> |

*Not assigned by the Catalog of Federal Domestic Assistance. These prefixes are used for OMB Uniform Guidance reporting purposes only.

APPENDIX II – ACRONYMS AND ABBREVIATIONS

| | |
|-------|--|
| AICPA | American Institute of CPAs |
| ARRA | American Recovery and Reinvestment Act of 2009 |
| CFDA | Catalog of Federal Domestic Assistance |
| D&B | Dun & Bradstreet |
| DUNS | Data Universal Numbering System |
| EIN | Employer Identification Number |
| FAC | Federal Audit Clearinghouse |
| GAAP | Generally Accepted Accounting Principles |
| GAS | Government Auditing Standards |
| IDES | Internet Data Entry System |
| IRS | Internal Revenue Service |
| OMB | Office of Management and Budget |
| PII | Personally Identifiable Information |
| UG | Uniform Guidance |

APPENDIX III – INSTRUCTIONS FOR CREATING COMPLIANT PDFS

The Office of Management and Budget requires all PDF uploads of the A-133 reporting package to be text-searchable, unlocked, and unencrypted. The Federal Audit Clearinghouse encourages you to submit audit reports as **electronically created PDF files**. As of January 2, 2015 the Clearinghouse **cannot accept** audits that do not meet these criteria.

What will cause my PDF to be locked or not text searchable?

Usually, one of the following may cause a PDF to be locked or not text-searchable:

- Scanning a physical copy of your audit report
- Changing the default security settings in your PDF creator
- Applying security or password protection to your PDF

How do I create a compliant PDF?

Note: Regardless of which option you use to create a PDF, leave the security level at the default settings. Do not add restrictions to the document.

Option 1: Convert using an online software

Online PDF software can be used to create a PDF file that is text-searchable, unlocked, and unencrypted. In order to meet these requirements, the PDF must be created from the electronic version of your submission for most websites (MS Word, Excel, or PowerPoint).

Option 2: Convert using PDF software

PDF-creating software can be used to create a PDF file that is text-searchable, unlocked, and unencrypted. In order to meet these requirements, the PDF must be created from the electronic version of your submission (MS Word, OpenOffice, etc.).

There are several PDF-creating programs available; the Federal Audit Clearinghouse does not endorse any specific PDF-creating software or company.

1. An Internet search for “PDF creator” will yield several options, including free software, which will allow you to convert an electronic file into a PDF.
2. Adobe provides an online PDF creating service that will allow you to convert electronic version of your submission to PDF format. A one-month license with unlimited use can be purchased online at www.acrobat.com/createPDF.
3. Adobe Acrobat software will allow you to convert an electronic version of your submission to PDF format. The software can be purchased at adobe.com.

Option 3: Save as PDF Directly from Word Processor

Most word processing programs have the ability to save documents as PDFs.

Microsoft Office 2010

1. Click the **File** tab.
2. Click **Save As**.
3. In the **File Name** box, enter a name for the file, if you have not already.
4. In the **Save as type** list, click “PDF (*.PDF)”.
5. Click **Options** to set the page to be printed, to choose whether markup should be printed, and to select output options. Click **OK** when finished.
6. Click **Save**.

Microsoft Office 2007

Note: You may need to install the “Microsoft Save as PDF” add-in from the Microsoft website (microsoft.com/download/en/details.aspx?id=9943)

1. Click the **Microsoft Office Button**, point to the arrow next to **Save As**, and then click **PDF or XPS**.
2. In the **File Name** field, type or select a name for the document.
3. In the **Save as type** list, click “PDF”.
4. If you want to open the file immediately after saving it, select the **Open file after publishing** check box. This check box is available only if you have a PDF reader installed on your computer.
5. Click **Options** to set the page range to be printed, to choose whether markup should be printed, and to select the output options. Click **OK**.
6. Click **Publish**.

Microsoft Office 2000

1. Click the **File** tab.
2. Choose **Save & Send**, select **Create PDF/XPS Document**, and then click **Create PDF/XPS**.
3. In the **Publish as PDF or XPS dialog**, select “PDF (*.PDF)” in the **Save as type** drop-down.
4. Enter a name for the document in the **File name** text box.
5. To change the publishing options, click **Options**.
6. Click **OK** and then click **Publish**.

Combining Several PDF Files (using Adobe converter)**Option 1: Using an online software**

1. Search for a free, online PDF converter/merger.
2. Follow the instructions indicated on the website of your choice.
3. Once the files you want to merge have been uploaded, download the combined document.
4. Select the option to **Open** or **Save** the merged file. Save it to your computer.

Option 2: Using Adobe converter

1. Once in Adobe, click **create** on the left.
2. Select **combine files into a Single PDF**.
3. Click the **Add Files** link on the top left.
4. Select the first file and return. It will appear in the box. Continue selecting all files that you want to combine.

5. Once all files are in the box, select **Combine Files** at the bottom right.
6. This will create a single pdf of your combined files. Save it under a new name.

Frequently Asked Questions

Q: I have created my PDF with software, but it still does not meet the 85% searchable threshold.

A: Certain pages are not text-searchable.

1. There are pages that include pictures or graphics (including the cover page) and no text.
 - i. **Fix:** Remove these pages and re-save your audit report as a PDF.
2. There are blank separator pages.
 - i. **Fix:** Insert the text, “This page intentionally left blank” to make this page text-searchable.

Q: How do I sign a document electronically?

A: Various methods are available.

1. **Option 1:** Sign a blank piece of paper, and then scan the paper. Save this signature as a picture file (like a .jpg). You can insert this picture file into any document where a signature is required.
2. **Option 2:** If you are using advanced PDF writing software, you can print out your signature page, sign it in ink, scan the page, and then electronically insert it into your PDF.
3. **Option 3:** You can use any graphics software or “Google Docs” (docs.google.com) to draw your signature with your mouse pointer. Save this image and insert the image into your audit. Then save the document as a PDF as usual.
4. **Option 4:** There are several free products available on the Internet that will enable you to insert a signature into PDFs.

Q. How do I create electronic letterhead?

A: If you do not have access to electronic letterhead, you can scan a blank page of your company letterhead and save the header and footer as picture files. Then, insert these picture files into your electronic document.

Q: How do I unprotect my PDF?

A: Various methods are available.

1. **Option 1:** Access an online PDF software by searching for an online software to unencrypt a PDF. Follow the instructions to upload, unprotect, and then save your PDF.
2. **Option 2:** Use the following link for other guidance on how to unprotect a pdf.
<http://www.pdfconverter.com/resources/pdftips/howtounlockpdf>

Q: Where can I get further technical assistance with creating a complaint PDF?

- Technical (IT) staff within your organization
- Print/Copy store